

# ALL FUNDS FINAL BUDGET 2024 - 2025

Prepared by Business Services



LAGUNA BEACH UNIFIED SCHOOL DISTRICT



The logo is a circular emblem divided into four quadrants. The top-left quadrant shows a stylized sun or beach umbrella. The top-right quadrant shows a blue sky with white clouds. The bottom-left quadrant shows a sandy beach with a path leading to the water. The bottom-right quadrant shows a group of stylized human figures. The text "Laguna Beach" is written in a large, bold, blue font across the top, and "Unified School District" is written in a slightly smaller, bold, blue font across the bottom.

# Laguna Beach Unified School District

## 2024-2025 All Funds Final Budget

May 23, 2024 Public Hearing

June 10, 2024 Budget Adoption

### Board of Education

**Board President**

Jan Vickers

**Board Clerk**

Kelly Osborne

**Board Member**

James Kelly, Ph.D.

**Board Member**

Joan Malczewski, Ph.D.

**Board Member**

Dee Perry

### Administration

**Superintendent of Schools**

Jason Vilorio, Ed.D.

**Assistant Superintendent of Business**

Jeff Dixon

**Assistant Superintendent of HR**

Mike Conlon

**Assistant Superintendent of Instruction**

Chad Mabery, Ed.D.

# Table of Contents

## Introductory Section

Superintendent's Message	02
Chief Business Official's Message	03
Description of the District	04
Mission and Vision Statement	05
District Goals and Priorities	06
Purpose of the Budget	07

## Budget Summary Section

Executive Summary	09
General Fund Summary	10
Components of Ending Fund Balance	16
General Fund Revenues, 2 Year Comparison	17
General Fund Expenditures, 2 Yr Comparison	18
Expenditures by Function	22
Unrestricted and Restricted Funds	23
Major and State Local Factors	24
Multi-Year Projections (MYPs)	29
Other Funds	30
All Funds Summary	38

## Informational Section

Budget Calendar	40
Financial Policies	41
Multi-Year Financial Assumptions	43

## Financial Reporting Section

Standardized Account Code Structure (SACS)	45
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# Introductory Section



# LAGUNA BEACH

## UNIFIED SCHOOL DISTRICT

 949.497.7700  
 949.497.7710  
 [www.lbusd.org](http://www.lbusd.org)

### All Funds Final Budget 2024-2025

To the members of the Laguna Beach Unified school community,

The balanced final budget for Laguna Beach Unified School District for the 2024-2025 fiscal year was developed maintaining the district's vision in mind of taking ownership of each child's learning in our schools, accepting no limits on potential.

We align our resources to support the strategic goals of our district, which are focused on student achievement, school culture, learning environments, staffing, and fiscal responsibility. We are mindful that there is always more work to do and we maintain an unwavering focus on continuous improvement in the ever-changing landscape of public education.

We value and share high expectations for our district for the benefit of our students. On behalf of Laguna Beach Unified Schools, I thank you for your interest and support of our district as it helps to inform our district goals and decisions.

Sincerely,

A handwritten signature in blue ink, appearing to read "J. Vilorio".

Jason Vilorio, Ed.D.

Superintendent



# LAGUNA BEACH

## UNIFIED SCHOOL DISTRICT

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### All Funds Final Budget 2024-2025

To the Board of Education, Staff, Families and Community,

I am pleased to present a balanced final budget for the Laguna Beach Unified School District for fiscal year 2024-2025.

This document includes:

- Program detail
- All standardized account code financial statements
- State criteria and standards
- A multi-year outlook
- A technical review checklist

This budget reflects the latest information from the State Department of Education, the Orange County Office of Education, and the Orange County Tax Assessor. Over the summer months, as local property tax rolls are finalized and the State budget is adopted, we will receive further updates.

The District is in strong financial condition with prudent reserves and a conservative balanced budget. Our budget is not a static document and the Board of Education will be regularly apprised of forthcoming information with accompanying recommendations for appropriate revisions.

Respectfully submitted,

Jeff Dixon  
Assistant Superintendent, Business Services

# Description of the District

## Laguna Beach at a Glance

The Laguna Beach Unified School District (LBUSD) is located in the second-largest county in California, in terms of population. The district covers approximately 23 square miles or 14,720 acres in size and includes the cities of Laguna Beach and portions of Laguna Woods, Aliso Viejo, and Laguna Niguel as well as other unincorporated areas.

The district has been operating as a unified school district since 1933. Today, it comprises two elementary schools, one middle school, and one high school, making a total of four schools. LBUSD's commitment extends beyond traditional academics. Students are equipped with essential life skills, ensuring that every student masters the tools needed for success. They learn to tackle challenges, understand the value of teamwork, and develop empathy, creativity, problem-solving abilities, and more.

The following is a quick overview of Laguna Beach schools.



2,363 Students

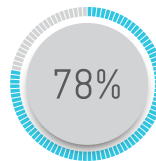


Schools

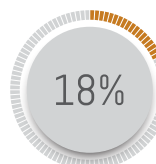


368 Employees

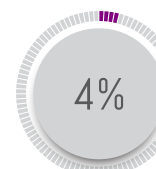
Annual Budget: \$84 M



Staffing, Teachers,  
Support Staff, and  
Benefits



Operational  
Costs



Capital  
Outlay



# Mission and Vision Statement

## Vision

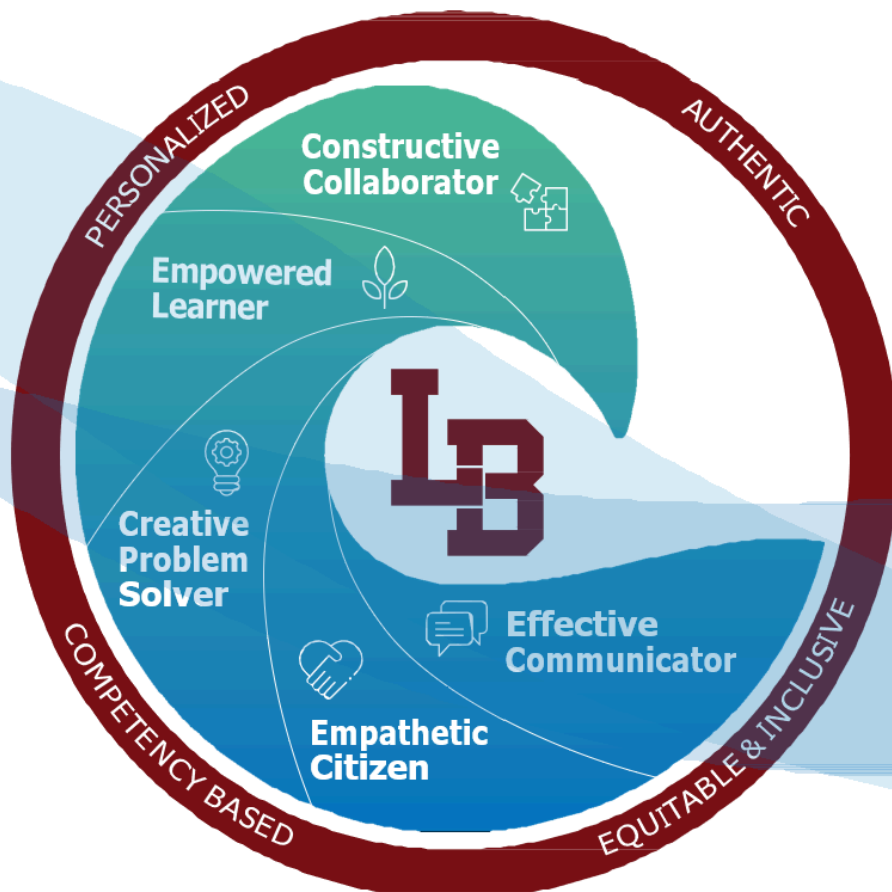
We take ownership of each child's learning in our schools, accepting no limits on potential.

## Mission

Each student gains the knowledge, experience, world perspectives, and skills needed to become a lifelong learner and producer in a competitive and interconnected world.

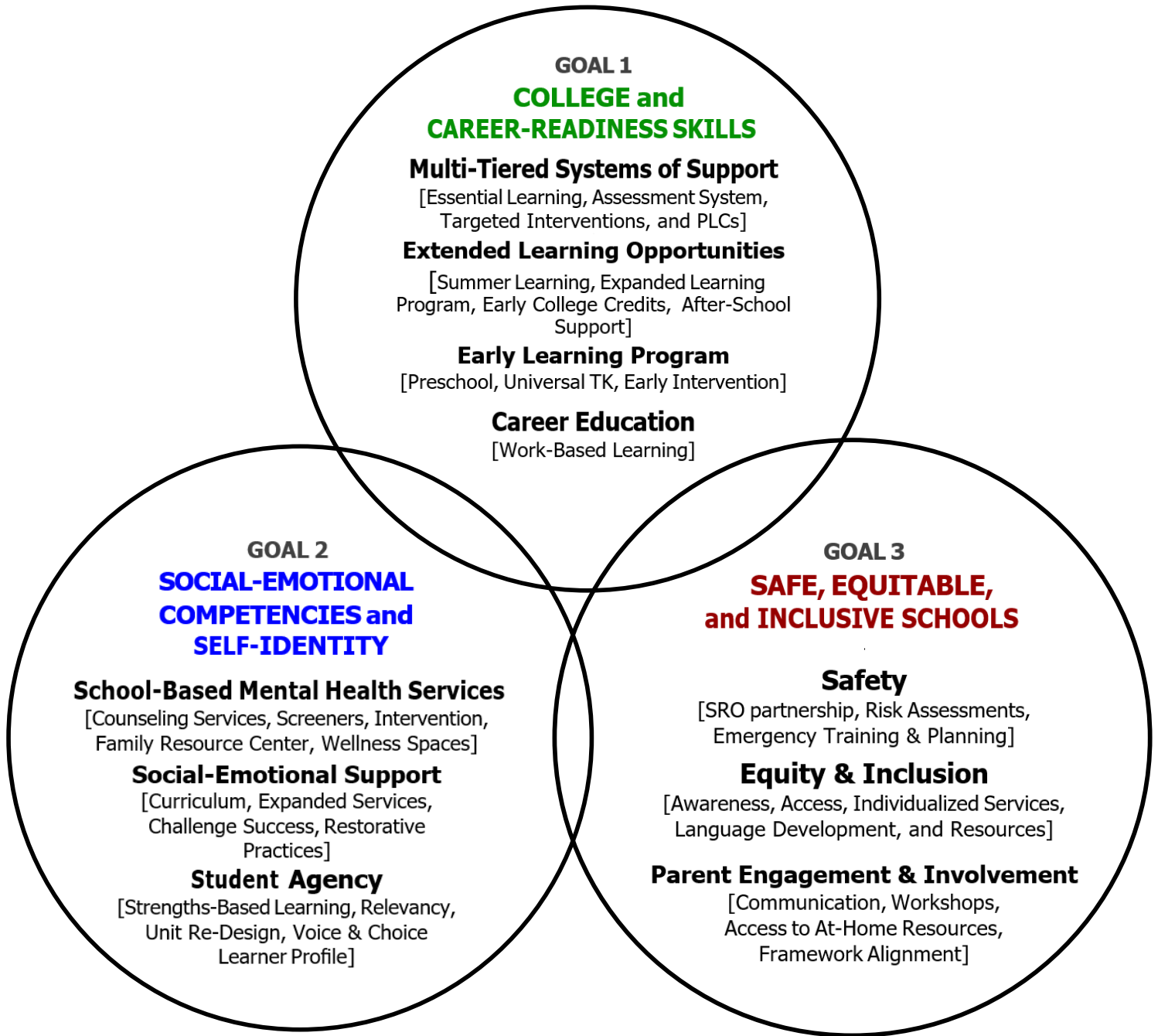
## Collective Commitments

Every Student, Every Day  
Relationships Matter  
Continuous Improvement





# District Goals and Priorities



# Purpose of the Budget

## Budget Overview: Policy, Planning, and Accountability

The Budget serves as both a policy document and a practical day-to-day guidance tool; it is an expression in dollars of the district's education program. It includes financial information, planning factors, fiscal policies, and summaries of district funds. More specifically, the Budget serves as an outline for the estimated revenue and expenses for the fiscal year. In addition, the budget serves these primary objectives.

- A financial plan outlining proposed district actions
- An accountability tool
- A public information document

## LCAP & Final Budget

The Local Control and Accountability Plan (LCAP) is a critical part of California's Local Control Funding Formula (LCFF). The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities.



The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs.

## Local Control Funding Formula (LCFF)

California school districts are funded by a combination of local, state, and federal sources. Since the early 1970s, most school districts received their general purpose or unrestricted funding under "Revenue Limit" formulas.

In 2013, the Local Control Funding Formula (LCFF) was established, transforming a decades-old school finance system. Reflecting on the changes since its inception, we continue to see ongoing efforts to adapt and enhance educational funding and support systems. Most importantly, the district's local property tax revenues exceed the allocation we would receive from the state through LCFF. For this reason, Laguna Beach Unified School District will continue to be a community funded school district.

# Budget Summary Section

# Executive Summary

We are pleased to introduce a budget that not only addresses current needs but also sets the stage for future educational opportunities. This budget is designed to ensure the long-term financial stability and growth of our district while continuing to deliver high-quality educational programs.

The Governor's proposal to manage the state's significant deficit through Proposition 98 maneuvers highlights the ongoing financial uncertainties at the state level. The Governor's May Revision builds on the strategies outlined in the January budget proposal, with necessary adjustments due to declining state revenues.

Although our district does not rely on LCFF funds, the statutory cost of living adjustment (COLA) impacts some categorical funding we receive, including special education and child nutrition programs. The proposed 1.07 percent COLA, a significant reduction from the 3.94 percent assumed in the previous budget, presents challenges for many districts.

As a community funded district, our financial health is primarily driven by local property taxes, which constitute the bulk of our revenue. The combination of fewer home sales, fluctuating prices, and a cautious economic outlook suggests that property tax revenues may see more modest growth in the coming fiscal year. We remain focused on monitoring local market conditions and any new developments that could affect property values, such as changes in mortgage rates, local or national economic shifts, and significant events impacting the broader housing market.

We are dedicated to ensuring our facilities and student learning environments allow for collaboration, creativity, communication, critical thinking, problem-solving, research, and stewardship through continued updates to the multi-year facilities plan while strategically reducing environmental impacts. Our budget maintains a healthy ending fund balance of approximately \$22 million. Multi-year projections indicate steady revenue and expenditure growth, ensuring our ability to meet all current and future obligations.

The District is proud to have a Board of Education that demands high-quality work and supports improvement efforts. As the state adopts the budget in June, we will carefully evaluate any significant changes and bring them to the board for approval. We are grateful for the community's continued support, input, and guidance. The proposed budget presents a positive outlook, demonstrating the district's ability to meet its financial obligations for the current year and future years. We are committed to providing students with a well-balanced, safe, and equitable learning experience. This budget underscores our dedication to maintaining fiscal health while investing in the future of our students, ensuring we are well-positioned to navigate financial uncertainties and continue offering exceptional educational opportunities for all students.

# Financial Summary

The following narrative is organized into the major categories of the budget, comparing the Fiscal Year 2023-24 Estimated Actuals with the 2024-25 Budget. It is presented in the same order as the accompanying General Fund Summary—Unrestricted and Restricted Expenditures by Object (SACS Form 01).

The school district budget consists of multiple funds. The General Fund is the district's largest budget and supports core funding for schools, operations, facilities, and administration.

Budget projections have been shaped based on our insights from past spending and our anticipated needs for the upcoming school year. We are committed to a sustainable and efficient resource allocation strategy that prioritizes the evolving needs of our students while maintaining operational stability.

## A. REVENUES

1

### LCFF Sources/Property Tax

This category primarily consists of funds from local property taxes, which include secured and unsecured property taxes, all contributing to the district's financial resources through detailed tax levies, collections, and adjustments throughout the fiscal year. Other LCFF Sources include the LCFF hold harmless provision, and Proposition 30, the Education Protection Act (EPA).

The annual budget stands at \$75.2 million. Total LCFF Sources account for 86.8 percent of the district's total revenue. LCFF sources are anticipated to increase by \$2.7 million. This projection reflects an estimated growth in secured property tax revenue of **3.85 percent**. We acknowledge the dynamic nature of the real estate market and, therefore, our revenue projection models are carefully re-evaluated each year to align with these shifts.

2

### Federal Revenue

Federal assistance funds provide for specific categorical programs. These programs are designed to supplement the regular education programs of the district. Federal revenue, totaling \$936,156, accounts for 1.1 percent of the district's total revenue.

Federal revenues, primarily derived from current grants and entitlements, show a slight decline of \$31,490 in our latest financial projections compared to last year's estimates. This decrease is due to the end of one-time federal funding that was used to purchase new food service equipment.



### 3

## Other State Revenue

State funds, totaling \$6.4 million, are allocated to the district for various categorical programs. State revenue accounts for 7.4 percent of the district's total revenue.

Last year, state revenue sources benefited from one-time funds like the Universal Prekindergarten Planning (UPK) & Implementation Grant, aimed at helping school districts prepare for universal prekindergarten programs. Additionally, the Kindergarten Through Grade Twelve Strong Workforce Program (K-12 SWP) contributed to state revenues by enhancing career technical education (CTE) through a competitive grant process aligned with regional workforce needs.

This year, the Governor's May Revision reveals budget constraints leading to cuts or adjustments across various state programs, with no specific mention of reductions in career technical education funding. Given the expected reductions, cost shifts, and delayed spending across numerous state departments and programs, it's evident that California is strategically tightening its belt. As a result, we're bracing for a projected state revenue decrease of \$317,237 due to these uncertainties.

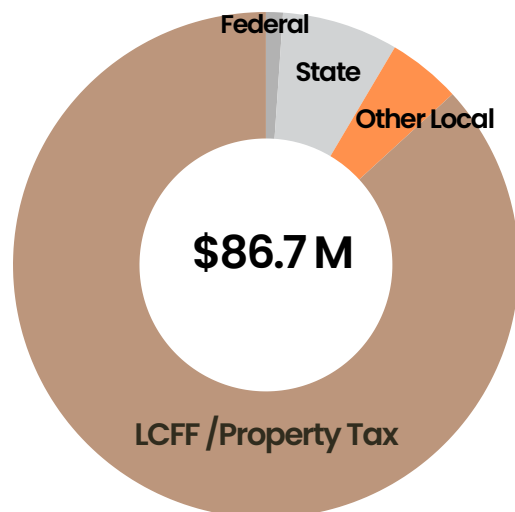
### 4

## Other Local Revenue

Other Local Revenue is derived from a variety of sources, including donations, transportation fees, interest earnings, special education pass-through revenue, E-Rate reimbursements, and insurance rebates. Collectively, these account for 4.7 percent of our district's total revenue. The district's approach is to recognize this revenue only when it is measurable and available. Consequently, other local revenue is projected to be approximately \$4.1 million.

### 2024-2025 General Fund Revenues

LCFF/Prop Tax	\$75,271,890
Federal Revenue	\$936,156
State Revenue	\$6,447,227
Other Local	\$4,064,727



## B. EXPENDITURES

The following section of the budget is structured into eight expenditure areas: Certificated Salaries, Classified Salaries, Employee Benefits, Books and Supplies, Services and Other Operating Expenditures, Capital Outlay, Other Outgo, and Indirect Costs. Expenditures related to employee compensation represent 78 percent of the general fund and the remaining 22 percent is spent on instructional materials, supplies, and other operational costs.

1

### Certificated Salaries

Salaries for certificated staff have been adjusted to align with the district's current needs. Certificated employees have the opportunity to advance on the salary schedule through gains in experience (steps) and increased education (columns). The salary framework for the 2024-25 school year was set under a three-year agreement reached two years ago. With these updates, the total budget for certificated salaries is now projected at \$32.8 million—an increase of \$1.2 million from last year.

2

### Classified Salaries

Similarly, classified staff salaries have been updated to reflect both the district's needs and changes in staffing needs. Classified employees can progress up the salary schedule based on their years of service and other criteria. Like the certificated staff, their compensation for the 2024-25 school year was also determined by the same three-year agreement. The total budgeted amount for classified salaries is now \$12.8 million, marking an increase of nearly \$1 million from the previous year.

Offering competitive wages in this dynamic environment continues to be a top priority for the district and based on a reasonable assessment of the budget, a meaningful increase for both the Laguna Beach Unified Faculty Association (LaBUFA) and the California School Employees Association (CSEA) allows the district to focus on its commitment to education.

3

### Employee Benefits

The General Fund allocation for Employee Benefits is \$20 million, up by 3.4 percent from last year, translating to an additional \$656,325. The increase reflects the salary adjustments as previously noted. As salaries increase, associated benefit costs and employer contributions to retirement funds also rise proportionally. In addition to the impact of higher salaries, the increase in employee benefit costs is further compounded by changes in the California Public Employees' Retirement System (CalPERS) contribution rate. For 2024-25, the contribution rate has been adjusted from 26.68 percent to 27.05 percent. This adjustment reflects the ongoing need to ensure the sustainability of pension benefits, which affects the overall financial commitments of the district.

4

## **Books and Supplies**

Books and Supplies have a net decrease of \$461,158. This reduction is due to the exclusion of carryover and prior year's one-time expenditures. Additionally, we have reallocated some funds to other categories. This approach ensures that our financial planning is accurate and responsive, based entirely on confirmed resources.

5

## **Services and Other Operating Expenditures**

Contracted Services & Other Operating Expenditures have a net decrease of \$577,010. This reduction is due to the exclusion of carryover and donations that supplement extracurricular activities and educational enrichment programs. These planned adjustments in the budget align with the principles of the modified accrual basis of accounting, which the district adheres to for governmental funds. Under this accounting method, revenues are recognized only when they are both measurable and available to finance expenditures within the fiscal period. Consequently, our expenditure planning is directly tied to the timing and availability of these revenues. This ensures that our spending aligns with actual, accessible funds, thereby preventing budget overruns and maintaining fiscal discipline. Additionally, we're expecting to save on internet costs thanks to a new three-year deal with Cox Communications, which will lower our annual expenses.

6

## **Capital Outlay**

Capital Outlay has a net decrease of \$2.6 million. Funds for several capital projects and technology upgrades were allocated in the 2023-24 school year, including major improvements to the performing arts facilities at Laguna Beach High School. These upgrades featured new LED theatrical lighting and advanced audiovisual systems, funded by the Arts, Music, and Instructional Materials Discretionary Block Grant. Additionally, ethernet cabling at our elementary schools were upgraded to ensure durability and compliance with current industry standards. The Facilities and Technology team will continue to evaluate and prioritize projects to best serve our student's needs.

7

## **Other Outgo (excluding transfers)**

The 'Other Outgo' category includes expenditures such as tuition, excess costs for county-operated programs, pass-through funds, and debt service. Last year, the Kindergarten Through Grade Twelve Strong Workforce Program (K-12 SWP) grant funded the Emergency Response and Patient Care Pathways at Laguna Beach High School, in partnership with Rancho Santiago Community College District and College and Career Advantage. The upcoming budget omits these one-time pass-through funds, resulting in a net decrease of \$92,724.

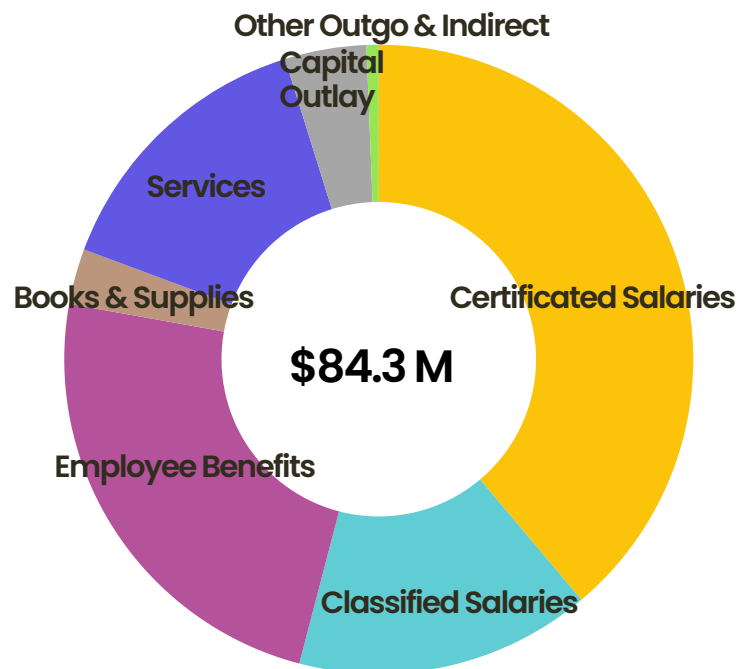
8

## **Transfers of Indirect Costs**

There are no budgetary changes in this category for this period.

## 2024-2025 General Fund Expenditures

Certificated Salaries	\$32,770,112
Classified Salaries	\$12,825,180
Employee Benefits	\$20,025,676
Books and Supplies	\$2,409,782
Services	\$12,235,422
Capital Outlay	\$3,536,259
Other Outgo	\$522,569
Indirect Cost	(\$5,000)



## C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES

The result is a positive outcome of \$2.4 million, indicating that revenues exceeded expenditures by this amount before considering any other financing sources and uses.

## D. OTHER FINANCING SOURCES/USES

### Interfund Transfers

Transfers remain unchanged at \$2.1 million for preventive maintenance and capital improvement projects for this budgeting cycle. The 2023 ten-year Facilities Master Plan update will serve as a long-range planning and budgeting tool to coordinate facility improvements that meet the district's educational goals for current and future students.

The only change in this budgeting cycle is a transfer of \$300,000 to maintain the financial viability of our Cafeteria Fund. Despite federal and state funding covering the basic costs of student meals, this past year has presented significant challenges due to escalating food, labor, and supply prices. The gap between the funding provided and our actual expenses can vary, influenced by local factors. Throughout and beyond the pandemic, our Nutrition Services staff have demonstrated tremendous dedication and hard work, ensuring that our students continue to receive nutritious meals despite these financial pressures.

## 2

### Other Financing Sources and Uses

The 2023-24 Estimated Actuals report includes \$105,195 in proceeds from Subscription-Based IT Arrangements (SBITAs), as defined in Governmental Accounting Standards Board (GASB) Statement No. 96. SBITAs provide access to cloud computing and other digital services via subscriptions rather than direct ownership. Under the new reporting guidelines, specific transactions related to IT subscriptions must be recorded distinctly. By 2024-25, all initial proceeds will have been accounted for, and unless new SBITA agreements are signed or additional proceeds are realized from existing agreements, no further proceeds will be reported.

## E. NET INCREASE (DECREASE) IN FUND BALANCE

For the 2024-25 period, the general fund budget remains stable with no net change, as expenses are balanced by equivalent revenues.

## F. FUND BALANCE, RESERVES

### 1

#### Beginning Fund Balance

The initial unaudited general fund balance for the period is projected at \$22 million. The 2023-24 Estimated Actuals present a balanced budget. With the close of fiscal year 2023-24, the actual starting fund balance is expected to increase, largely due to carryover funds allocated for specific programs and school sites. The precise beginning fund balance for 2024-25 will be updated and reported during the First Interim Period.

### 2

#### Ending Fund Balance

The projected ending fund balance stands at \$22 million. This figure reflects compliance with fund balance reporting requirements and includes \$4.1 million from restricted accounts and \$1.0 million committed to the supplementary retirement plan. Additionally, \$4.3 million is allocated to maintain a 5.0 percent Reserve for Economic Uncertainties. Another \$12.6 million is assigned to support district goals, enhance educational programs, and fund early and summer learning initiatives, as well as long-term capital improvements. Beyond these specifics, it is projected that all other funds will conclude the year with a positive fund balance, both in terms of funds and cash flow.



# Components of Ending Fund Balance

The components of the ending fund balance in the General Fund are as follows.

## GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB 54) TERMINOLOGY

ENDING FUND BALANCE		\$ 22,047,789
<hr/>		
a) <u>Nonspendable - (Revolving Cash)</u>		
Revolving Cash	50,000	
b) <u>Restricted - (Categorical Programs)</u>		
Arts, Music & Instructional Materials Block Grant	142,210	
Expanded Learning Opportunities Program (ELOP)	109,909	
Proposition 28—Arts and Music in Schools Funding	309,181	
Routine Restricted Maintenance Account (RRMA)	3,500,000	
c) <u>Committed</u>		
PARS Plan Liability for Supplementary Retirement Plan 2022-26	656,076	
PARS Plan Liability for Supplementary Retirement Plan 2024-28	354,075	
d) <u>Assigned</u>		
District Goals and Educational Priorities	2,276,338	
Facilities Master Plan	\$10,000,000	
Textbooks	\$300,000	
e) <u>Unassigned / Unappropriated</u>		
Reserve for Economic Uncertainties = 5%	4,350,000	
State required reserve for economic uncertainty 3%		
Local requirement under Board Policy 3100: Financial Reserves 2%		
Fund Balance		<u>\$ 22,047,789</u>
<hr/>		
Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget. However, under Education Code Section 42127.01(c), this reserve cap requirement does not apply to small school districts or basic aid districts.		
<hr/>		
General Fund Expenditures	84,320,000	
General Fund Transfers Out to Other Funds	2,400,000	
General Fund Expenditures and Transfers	86,720,000	
<hr/>		
<u>Assigned</u>		
Other Assignments	14.5%	12,576,338
<hr/>		
<u>Unassigned</u>		
State Minimum Reserve Level	3.0%	2,601,600
District Minimum Reserve Level	2.0%	1,748,400
<hr/>		
Assigned and Unassigned Balances:	19.5%	\$ 16,926,338

# General Fund Revenues, 2 Year Comparison

GENERAL FUND	2023-24 Estimated Actuals	2024-25 Final Budget	Difference	% Change
<b>8010-8099 LCFF Sources/Property Tax</b>				
State Aid - Current Year	548,204	548,204	-	0.0%
Education Protection Account State Aid	498,534	470,186	(28,348)	-5.7%
Homeowners' Exemptions	276,394	275,000	(1,394)	-0.5%
Secured Roll Taxes	68,036,000	70,655,400	2,619,400	3.9%
Unsecured Roll Taxes	2,119,000	2,058,100	(60,900)	-2.9%
Prior Years' Taxes	1,129,126	1,265,000	135,874	12.0%
In Lieu of Property Taxes	(11,218)	-	11,218	-100.0%
<b>Total LCFF Sources/Prop Tax</b>	<b>72,596,040</b>	<b>75,271,890</b>	<b>2,675,850</b>	<b>3.7%</b>
<b>8100-8299 Federal Revenue</b>				
Special Education Entitlement	426,828	426,828	-	0.0%
Special Education Discretionary Grants	42,065	42,078	13	0.0%
All Other Federal Revenue	498,753	467,250	(31,503)	-6.3%
<b>Total Federal Revenue</b>	<b>967,646</b>	<b>936,156</b>	<b>(31,490)</b>	<b>-3.3%</b>
<b>8300-8599 Other State Revenue</b>				
Mandated Cost Reimbursements	116,657	116,142	(515)	-0.4%
State Lottery Revenue	608,465	585,732	(22,733)	-3.7%
Pass-Through Revenues	108,000	-	(108,000)	-100.0%
All Other State Revenue	5,931,342	5,745,353	(185,989)	-3.1%
<b>Total Other State Revenue</b>	<b>6,764,464</b>	<b>6,447,227</b>	<b>(317,237)</b>	<b>-4.7%</b>
<b>8600-8799 Other Local Revenue</b>				
Sale of Equipment/Supplies	3,400	3,758	358	10.5%
Interest Earnings	992,108	866,090	(126,018)	-12.7%
Transportation Fees from Individuals	300,000	325,000	25,000	8.3%
Interagency Services Between LEAs	24,231	24,231	-	0.0%
All Other Local Revenue	1,666,105	720,812	(945,293)	-56.7%
All Other Transfers from JPAs	124,170	-	(124,170)	-100.0%
Special Education SELPA	2,124,836	2,124,836	-	0.0%
<b>Total Other Local Revenue</b>	<b>5,234,850</b>	<b>4,064,727</b>	<b>(1,170,123)</b>	<b>-22.4%</b>
<b>TOTAL REVENUES</b>	<b>85,563,000</b>	<b>86,720,000</b>	<b>1,157,000</b>	<b>1.4%</b>

# General Fund Expenditures, 2 Year Comparison

Object Codes	Description	2023-24 Estimated Actuals	2024-25 Final Budget	Difference	% Change
1110	Regular Teacher	22,254,324	23,285,344	1,031,020	4.6%
1130	Hourly Teacher	747,366	657,752	(89,614)	-12.0%
1170	Stipends	373,263	387,398	14,135	3.8%
1180	Extra Duty Teacher	107,371	113,937	6,566	6.1%
1185	Coaches	110,566	110,742	176	0.2%
1190	Substitute	633,900	626,940	(6,960)	-1.1%
1205	Coordinator	291,226	311,292	20,066	6.9%
1210	School Librarian	308,006	329,719	21,713	7.0%
1230	Counselor	1,782,931	1,773,747	(9,184)	-0.5%
1240	Psychologist	900,038	919,185	19,147	2.1%
1250	Speech Specialist	230,756	241,435	10,679	4.6%
1260	Nurse	326,655	345,175	18,520	5.7%
1270	Stipends	13,598	13,598	-	0.0%
1280	Hourly Pupil Support	83,812	77,843	(5,969)	-7.1%
1290	Substitute	47,120	15,000	(32,120)	-68.2%
1310	Superintendent	366,803	373,142	6,339	1.7%
1320	Assistant Superintendent	535,083	602,701	67,618	12.6%
1330	Principal	941,129	986,332	45,203	4.8%
1340	Assistant Principal	557,585	602,977	45,392	8.1%
1350	Director	726,375	764,393	38,018	5.2%
1360	Certificated Tech Lead	40,684	31,821	(8,863)	-21.8%
1370	Supervisor & Admin - Stipends	2,000	-	(2,000)	-100.0%
1380	Supervisors And Administrators	192,071	199,639	7,568	3.9%
1995	Other Certificated	3,313	-	(3,313)	-100.0%
<b>TOTAL CERTIFICATED SALARIES</b>		<b>31,575,975</b>	<b>32,770,112</b>	<b>1,194,137</b>	<b>3.8%</b>
2110	Instructional Aide	1,250,909	1,359,609	108,700	8.7%
2115	Instructional Aide-Special Ed	1,503,395	1,647,068	143,673	9.6%
2125	Classroom Prof/Athletic Trainer	87,502	90,743	3,241	3.7%
2140	Coach, Classified After School	584,045	584,045	-	0.0%
2145	Instructional, CL (After School)	10,000	10,000	-	0.0%
2150	Instructional Extra Earnings	52,879	39,628	(13,251)	-25.1%
2165	Music Paraeducator	61,052	63,312	2,260	3.7%
2170	Instructional Aides Stipends	6,248	6,248	-	0.0%
2180	Instructional Aide Overtime	2,135	2,500	365	17.1%
2190	Instructional Aide Substitute	207,460	208,205	745	0.4%
2210	Maintenance	376,253	467,899	91,646	24.4%
2215	Custodian	914,517	970,737	56,220	6.1%
2220	Delivery Driver	28,494	29,551	1,057	3.7%
2225	Library Media	310,248	331,193	20,945	6.8%
2230	Health Clerk	245,647	245,647	-	0.0%
2240	Occupational Therapist	-	120,628	120,628	
2250	Classified Support Extra Earnings	4,250	4,250	-	0.0%
2255	Other Professional Support	30,000	30,000	-	0.0%
2275	Plumber	102,908	110,258	7,350	7.1%
2280	Classified Support Overtime	91,641	91,845	204	0.2%
2290	Classified Support Substitute	187,350	196,625	9,275	5.0%
2310	Assistant Superintendent	290,946	301,351	10,405	3.6%
2320	Classified Management	533,173	552,919	19,746	3.7%
2330	Confidential	757,636	785,772	28,136	3.7%
2340	Director	617,819	653,409	35,590	5.8%
2380	Supervision & Admin Overtime	29,450	28,000	(1,450)	-4.9%
2420	General Administration-Classified	2,624,847	2,823,379	198,532	7.6%
2450	Classified Extra Duty	9,000	9,000	-	0.0%

# General Fund Expenditures, 2 Year Comparison

Object Codes	Description	2023-24	2024-25	Difference	% Change
		Estimated Actuals	Final Budget		
2470	Administrative Stipends	16,000	16,000	-	0.0%
2480	Clerical & Office Overtime	45,957	45,245	(712)	-1.5%
2490	Clerical Substitute	30,308	30,500	192	0.6%
2910	Noon Duty Supervisors	325,768	348,188	22,420	6.9%
2920	Job Coach-Special Ed Technician	30,410	33,321	2,911	9.6%
2950	Other Classified Salaries	300,897	360,347	59,450	19.8%
2955	Other Classified Extra Earnings	28,213	28,213	-	0.0%
2960	Student Worker	10,111	11,375	1,264	12.5%
2970	Other Classified Stipends	163,470	163,470	-	0.0%
2980	Other Class Overtime	25,589	10,000	(15,589)	-60.9%
2990	Other Classified Subs	15,740	14,700	(1,040)	-6.6%
<b>TOTAL CLASSIFIED SALARIES</b>		<b>11,912,267</b>	<b>12,825,180</b>	<b>912,913</b>	<b>7.7%</b>
3101	STRS, Certificated	8,619,746	9,032,090	412,344	4.8%
3102	STRS, Classified	164,350	168,993	4,643	2.8%
3201	PERS, Certificated	97,214	104,807	7,593	7.8%
3202	PERS, Classified	2,611,987	2,872,442	260,455	10.0%
3313	Medicare, Certificated	453,959	470,422	16,463	3.6%
3314	Medicare, Classified	179,632	197,249	17,617	9.8%
3355	OASDI, Certificated	25,313	24,865	(448)	-1.8%
3356	OASDI, Classified	682,427	734,702	52,275	7.7%
3401	Health & Welfare, Certificated	3,601,872	3,484,844	(117,028)	-3.2%
3402	Health & Welfare, Classified	1,528,128	1,645,156	117,028	7.7%
3501	SUI, Certificated	18,469	18,399	(70)	-0.4%
3502	SUI, Classified	10,816	11,233	417	3.9%
3601	Workers' Comp, Certificated	346,280	358,579	12,299	3.6%
3602	Workers' Comp, Classified	131,343	140,337	8,994	6.8%
3701	Retiree Benefits, Certificated	127,967	130,000	2,033	1.6%
3702	Retiree Benefits, Classified	135,000	135,000	-	0.0%
3901	Other Benefits, Certificated	436,012	233,759	(202,253)	-46.4%
3902	Other Benefits, Classified	122,359	182,799	60,440	49.4%
3961	Cash In-Lieu/Suppl Early Retirement, CF	16,477	20,000	3,523	21.4%
3962	Cash In-Lieu/Suppl Early Retirement, CI	60,000	60,000	-	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>19,369,351</b>	<b>20,025,676</b>	<b>656,325</b>	<b>3.4%</b>
4100	Textbooks	56,754	120,136	63,382	111.7%
4101	Digital Textbook Licenses	36,798	50,000	13,202	35.9%
4210	Library Books	34,785	25,000	(9,785)	-28.1%
4220	Other Books	17,185	17,695	510	3.0%
4310	Materials & Supplies-Instructional	778,449	692,455	(85,994)	-11.0%
4312	Copier Paper	36,000	40,095	4,095	11.4%
4315	Software - Instructional	-	2,000	2,000	
4320	Technology Supplies	568,063	465,034	(103,029)	-18.1%
4322	Ink/Printer Supplies	57,493	46,360	(11,133)	-19.4%
4325	Refreshments - Not Food Service	139,104	107,582	(31,522)	-22.7%
4330	Tests/Scoring	119,945	135,546	15,601	13.0%
4340	General Supplies Non-Instructional	262,272	152,202	(110,070)	-42.0%
4350	Software Non-Instructional	2,735	2,800	65	2.4%
4355	Copier Supplies	2,596	3,000	404	15.6%
4361	Other Custodial Supplies	111,473	113,600	2,127	1.9%
4362	Maintenance Supplies	158,785	163,280	4,495	2.8%
4365	Publications & Journals	1,075	1,095	20	1.9%
4368	Subscriptions	2,340	3,170	830	35.5%
4375	Fuel For Vehicles	15,190	16,610	1,420	9.3%

# General Fund Expenditures, 2 Year Comparison

Object Codes	Description	2023-24	2024-25	Difference	% Change
		Estimated Actuals	Final Budget		
4410	Equipment-New \$500-\$5000	278,951	177,812	(101,139)	-36.3%
4460	Equipment-Computer \$500-\$5000	174,028	64,565	(109,463)	-62.9%
4462	Printers \$500-\$5,000	10,093	9,745	(348)	-3.4%
4480	Site Improvement-Non Capital	6,826		(6,826)	-100.0%
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>2,870,940</b>	<b>2,409,782</b>	<b>(461,158)</b>	<b>-16.1%</b>
5100	Subagreements For Services	4,745,948	4,690,044	(55,904)	-1.2%
5210	Mileage Reimbursement	4,992	5,092	100	2.0%
5220	Travel & Conference	313,185	304,592	(8,593)	-2.7%
5240	Recruiting	2,745	2,845	100	3.6%
5258	Other Travel Expense Taxable-CL	6,000	6,000	-	0.0%
5259	Other Travel Expense Taxable-CE	36,000	34,800	(1,200)	-3.3%
5298	Taxable Mileage-Classified	7,200	7,200	-	0.0%
5299	Taxable Mileage-Certificated	37,200	34,800	(2,400)	-6.5%
5310	Dues & Memberships	80,815	83,418	2,603	3.2%
5450	Other Insurance	362,807	469,500	106,693	29.4%
5510	Utilities - Gas	41,246	42,414	1,168	2.8%
5520	Utilities - Electricity	515,670	530,263	14,593	2.8%
5530	Utilities - Water	131,500	135,222	3,722	2.8%
5540	Utilities - Trash	140,000	143,961	3,961	2.8%
5545	Tree Trimming	50,685	52,120	1,435	2.8%
5550	Pest Control	16,060	16,515	455	2.8%
5555	Sewer Fees	71,100	73,112	2,012	2.8%
5560	Alarm Services	64,670	66,500	1,830	2.8%
5580	Pool Costs	78,881	90,000	11,119	14.1%
5601	Asbestos	-	6,000	6,000	
5609	Roofing	38,000	60,305	22,305	58.7%
5610	Contract Services	56,565	3,105	(53,460)	-94.5%
5620	Rental Expense	106,673	79,835	(26,838)	-25.2%
5630	Technology Repairs/Maintenance	60,262	62,705	2,443	4.1%
5640	Vehicle Repair	16,982	18,000	1,018	6.0%
5650	Software/Copier Maintenance Fee	54,950	50,590	(4,360)	-7.9%
5661	Electrical Repairs	43,981	3,105	(40,876)	-92.9%
5670	Risk Management	14,713	20,200	5,487	37.3%
5680	Landscape/Irrigation	432,725	432,725	-	0.0%
5690	Misc Repair	39,652	71,759	32,107	81.0%
5692	Other Maintenance Services	64,499	88,365	23,866	37.0%
5695	Hazardous Materials	4,630	5,745	1,115	24.1%
5760	Catering - Food Services	2,760	2,760	-	0.0%
5805	Annual Software License Fee	197,973	138,297	(59,676)	-30.1%
5813	Subscriptions - Online	3,765	6,100	2,335	62.0%
5815	Advertising	18,750	20,935	2,185	11.7%
5820	Banking Services	29,304	30,250	946	3.2%
5825	Admin Fee County Treasurer	1,100	1,100	-	0.0%
5830	Consultants-Instructional	381,061	391,654	10,593	2.8%
5831	Consultants-Other	314,057	334,729	20,672	6.6%
5832	Consultants-Computer Services	65,229	96,092	30,863	47.3%
5835	Legal Expense	535,000	535,000	-	0.0%
5838	Inspection Services	24,385	25,000	615	2.5%
5840	Audits	47,500	49,000	1,500	3.2%
5845	Finger Printing	9,245	9,165	(80)	-0.9%
5850	Regulatory Fees	4,423	2,671	(1,752)	-39.6%
5852	Other Local Agency Fees	191,610	187,360	(4,250)	-2.2%



# General Fund Expenditures, 2 Year Comparison

Object Codes	Description	2023-24 Estimated Actuals	2024-25 Final Budget	Difference	% Change
5855	Charter Bus-Home To School	103,818	95,620	(8,198)	-7.9%
5860	Misc Outside Vendor	794,898	289,780	(505,118)	-63.5%
5862	Temporary Employment Agency	25,000	-	(25,000)	-100.0%
5865	Charter Bus-Athletic/Field Trip	297,356	341,830	44,474	15.0%
5870	Outside Printing	44,626	44,558	(68)	-0.2%
5875	Tuition	361,795	372,034	10,239	2.8%
5877	Preschool Tuition	11,504	9,721	(1,783)	-15.5%
5878	Parent Reimbursement (Legal)	600,729	608,750	8,021	1.3%
5880	Transportation-In Lieu	8,085	10,000	1,915	23.7%
5881	NPS Transportation-In Lieu	-	20,000	20,000	
5886	Physical Therapy	18,000	18,000	-	0.0%
5888	Vision Therapy	15,000	15,000	-	0.0%
5889	Other Therapy	195,205	146,410	(48,795)	-25.0%
5890	Other Professional Services	156,511	132,800	(23,711)	-15.1%
5894	IBI Supervision	82,990	83,000	10	0.0%
5895	Outside Assessment Fees	6,250	31,300	25,050	400.8%
5898	AB3632 Room & Board	268,410	276,006	7,596	2.8%
5910	Postage/Delivery	20,757	23,835	3,078	14.8%
5920	Telephone Service	25,000	25,708	708	2.8%
5930	Mobile Communications	25,000	32,000	7,000	28.0%
5940	Internet Connectivity	285,000	138,120	(146,880)	-51.5%
<b>TOTAL CONTRACTED SERVICES</b>		<b>12,812,432</b>	<b>12,235,422</b>	<b>(577,010)</b>	<b>-4.5%</b>
6110	Site Improvement	227,522	218,415	(9,107)	-4.0%
6203	Electrical	104,868	168,415	63,547	60.6%
6204	Floor Covering	193,745	106,500	(87,245)	-45.0%
6205	Hvac	167,366	138,805	(28,561)	-17.1%
6206	Paving	145,750	149,875	4,125	2.8%
6207	Plumbing	189,682	190,355	673	0.4%
6208	Painting	386,340	335,000	(51,340)	-13.3%
6213	Theatre Lighting	1,324,240	-	(1,324,240)	-100.0%
6230	Building Improvements	298,562	65,258	(233,304)	-78.1%
6285	Build & Improve-Other	447,342	460,002	12,660	2.8%
6410	Equipment-New >\$5000	1,468,093	719,963	(748,130)	-51.0%
6470	Software>\$5,000 Per Item	1,033,278	950,000	(83,278)	-8.1%
6520	Replace Non-Instructional Equipment	32,744	33,671	927	2.8%
6700	Subscription Assets	105,195	-	(105,195)	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>6,124,727</b>	<b>3,536,259</b>	<b>(2,588,468)</b>	<b>-42.3%</b>
7142	Payments To County Office	407,215	435,000	27,785	6.8%
7211	Pass-Thru Revenue To District	108,000	-	(108,000)	-100.0%
7283	All Other Transfers To JPA	-	46,000	46,000	
7438	Debt Service Interest	3,338	1,378	(1,960)	-58.7%
7439	Other Debt Service Principle	96,740	40,191	(56,549)	-58.5%
<b>TOTAL OTHER OUTGO</b>		<b>615,293</b>	<b>522,569</b>	<b>(92,724)</b>	<b>-15.1%</b>
7350	Transfers of Indirect Cost	(5,000)	(5,000)	-	0.0%
<b>TOTAL TRANSFERS OF INDIRECT</b>		<b>(5,000)</b>	<b>(5,000)</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>85,275,985</b>	<b>84,320,000</b>	<b>(955,985)</b>	<b>-1.1%</b>

# General Fund Expenditures by Function

The following information reports expenditures by function. This method of classification indicates the overall purpose or objective of an expenditure. The function code is used in the District's financial reporting system to capture expenditures by the type of activities or services performed.

This chart depicts the various function (activity) classifications utilized in the process of educating students or organizing resources to educate students.



## INSTRUCTION

Activities dealing directly with the interaction between teachers and students.



## PUPIL SERVICES

Activities that involve guidance, counseling, psychological services, attendance and social work services as well as health services, and transportation.



## INSTRUCTIONAL RELATED SERVICES

These are services that provide administrative, technical, and logistical support to facilitate and enhance instruction.



## PLANT SERVICES

Activities concerned with keeping the physical plant open, comfortable and safe for use, keeping grounds, buildings, and equipment in working condition and state of repair.



## GENERAL ADMINISTRATION

Activities concerned with establishing policy and overall general administration of the district.



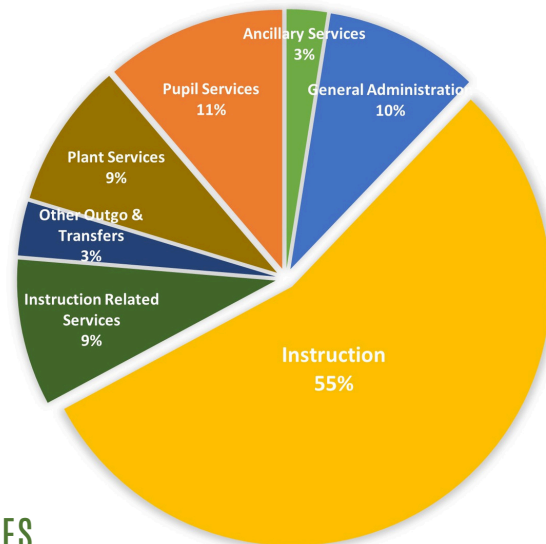
## OTHER OUTGO

Outlay for debt service, transfers between agencies and inter-fund transfers.



## ANCILLARY SERVICES

School sponsored activities designed to motivate, provide enjoyment or improve skills in a competitive or non-competitive environment.

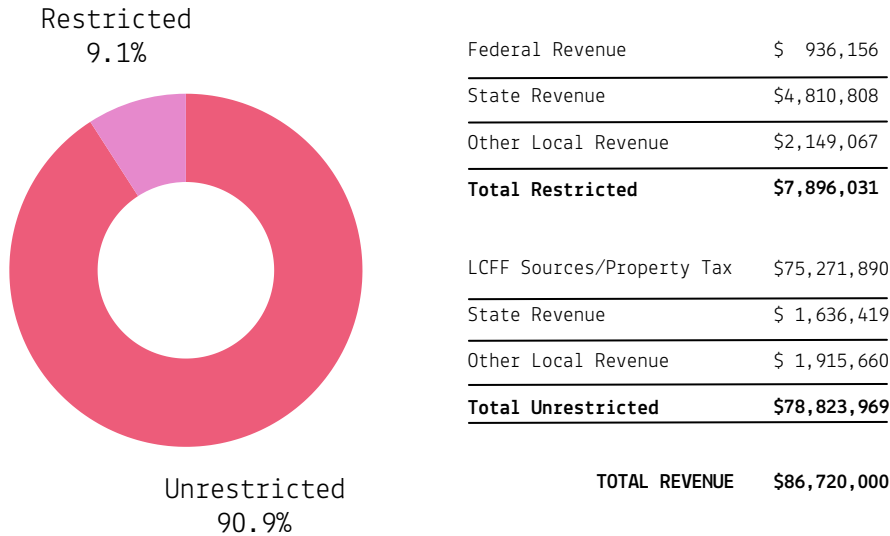


# Unrestricted and Restricted Funds

Conversations about a district’s budget are usually about the Combined General Fund, and it’s easy to miss that the overall budget is actually a set of smaller, purpose-driven accounts. LBUSD has a Combined General Fund which is essentially an account where revenue is received from a variety of sources. The district’s Combined General Fund includes both Unrestricted Funding and Restricted Funding.

Restricted funds are monies received by the district that are categorical in nature. For instance, they can only be used for the purposes earmarked by the funding agency. The state and federal governments provide such funding for many special programs and grants. Restricted funds like Special Education, Title I, and the Career Technical Education Incentive Grant may only be used for the purpose intended and typically require additional reporting.

Unrestricted funds are monies received that are not restricted in their use. This revenue is available for the District’s general and discretionary needs. General needs include certificated and classified salaries, employee benefits, books, instructional materials, and other activities that are necessary to maintain the operation of and continuity of educational services.



Most of the District’s General Fund of Unrestricted Revenue is generated from property taxes. Only a small percentage of unrestricted funds are derived from state apportionments and local income sources. In total, 90.9% of the revenue in the Combined General Fund is considered unrestricted.

Programs funded by a combination of restricted and unrestricted sources, where the contribution of unrestricted resources is required as a condition of funding or is necessary to operate the program, are accounted for and reported as restricted.

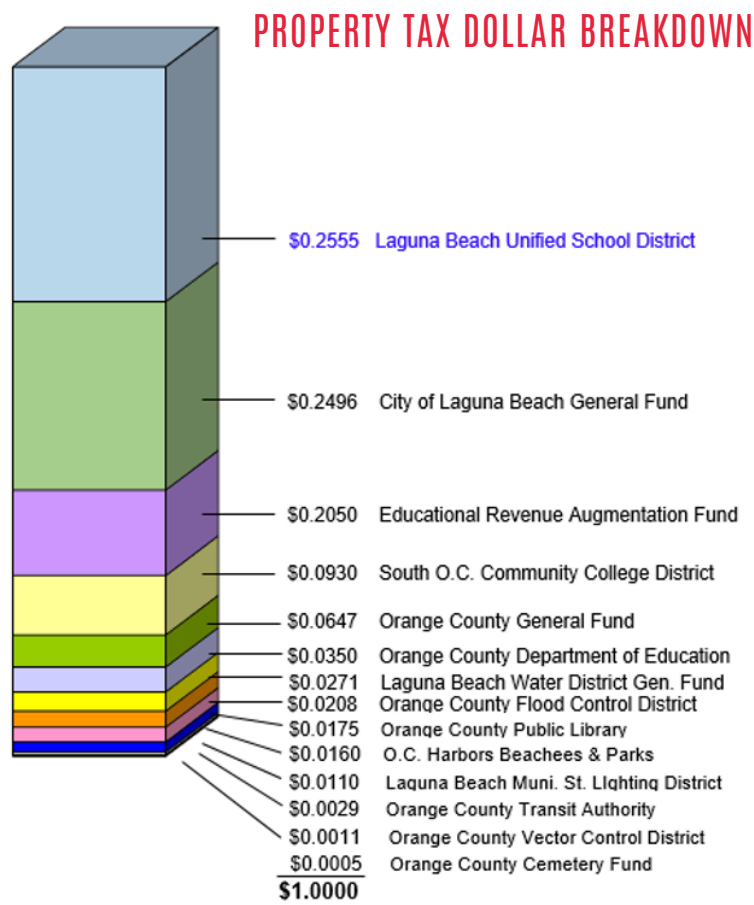
# Major State and Local Factors

**Property tax** is a tax imposed on the value of real property, such as land and buildings, and recognized as “secured” property tax.

Personal business property, such as furniture, equipment, inventory, and planes are classified as “unsecured” property tax. Property tax revenue is collected by the county and allocated according to state law among cities, counties, school districts, and special districts.

The District’s projected property tax revenues are above the estimated entitlements under the State of California Local Control Funding Formula (LCFF); therefore, the District remains a Community Funded District.

Property tax revenue growth reflects the cyclical nature of the economy and the assessed valuation of residential homes in Laguna Beach. One percent is the basic tax levy. Laguna Beach schools receive approximately **25 ¢ share of each tax dollar** collected.



# Major State and Local Factors

## Trends

In 2023, the real estate market saw significant changes that will influence property values for the 2024-25 fiscal year. Continued interest rate hikes by the Federal Reserve led to a slowdown in the real estate cycle. As interest rates increased between 2022 and 2023, we saw fewer sale transactions of single-family residential homes. This was due in part to insufficient supply as homeowners with lower interest rates were reluctant to give up those homes to search for others with higher prices and mortgage rates. This is one of the major components factored into developing a forecast model growth projection for future years.

### Home Sale Transactions in the District

In 2022, median sale prices of single-family homes in the district increased by 15 percent, significantly boosting year-over-year growth. However, in 2023, median home prices decreased by 6.17 percent due to rising interest rates. The number of homes sold also fell by 24.4 percent, with 99 fewer transactions compared to the previous year. This decrease in home sales and prices means that the growth in property tax revenues for 2024-25 is expected to be more modest.

### Orange County Property Tax Trends

Total property tax revenue for the county increased by 5.87 percent from the previous year. This growth is primarily driven by increases in secured and unsecured property taxes. However, a significant drop of 36.81 percent in supplemental taxes indicates a decrease in additional assessments, which could reflect fewer property improvements or transactions that trigger reassessments. Overall, property tax revenue projections for 2024-25 are based on these real estate and economic trends. The combination of fewer home sales, fluctuating prices, and a cautious economic outlook suggests that property tax revenues will see more modest growth in the coming fiscal year.

### Economic Outlook

In the first of its 2024 quarterly reports, UCLA Anderson Forecast economists continue to predict slow growth for the U.S. and California economies and a return to more normal trends with no recession in the near term. This is due largely to expected economic weakness in 2024 as interest-sensitive sectors feel the delayed impact of the Federal Reserve's restrictive monetary policies offset by the tailwinds of strong consumer demand, a robust labor market, and a new national industrial policy spawned by major federal investments in infrastructure, technology, and climate change. Despite risks from geopolitical tensions and political gridlock, California's high-tech manufacturing investments and seaport diversions drive its growth. Persistent issues like housing affordability and potential trade disruptions pose risks, but overall, the economy is expected to grow gradually.

# Major State and Local Factors

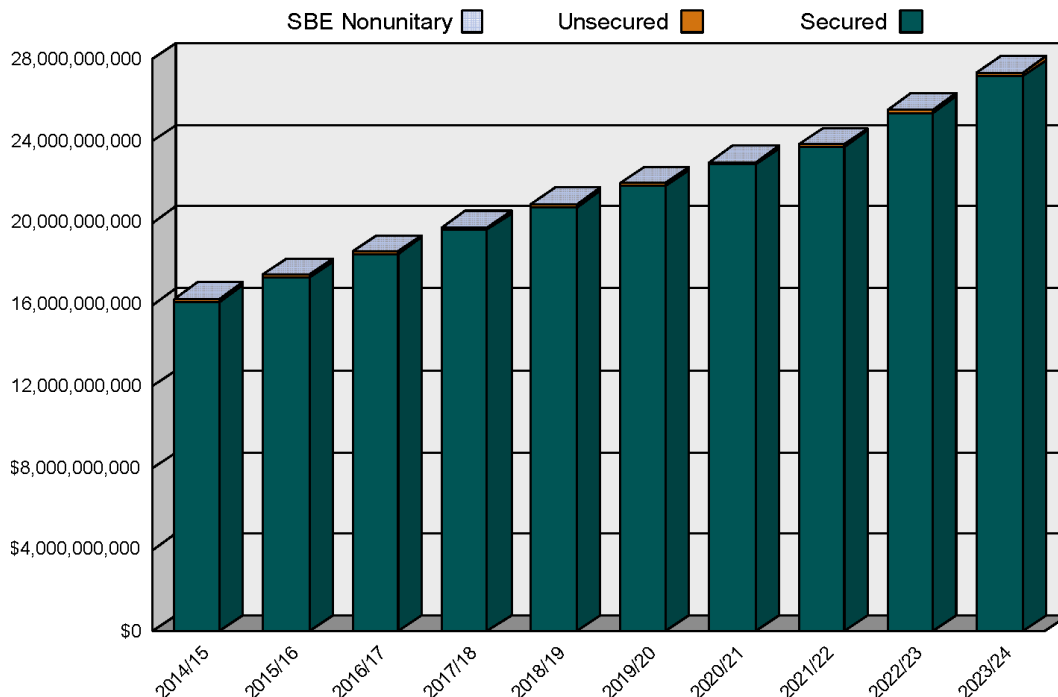
## Net Taxable Assessed Value History

Because assessed valuation is the basis of the computation of tax revenue, the reported growth in assessed valuation will be somewhat indicative of the growth in property tax revenue. In the past ten years, the average growth in assessed values has been 6.74 percent.

## LAGUNA BEACH USD NET TAXABLE ASSESSED VALUE HISTORY

2014/15 - 2023/24 Taxable Property Values

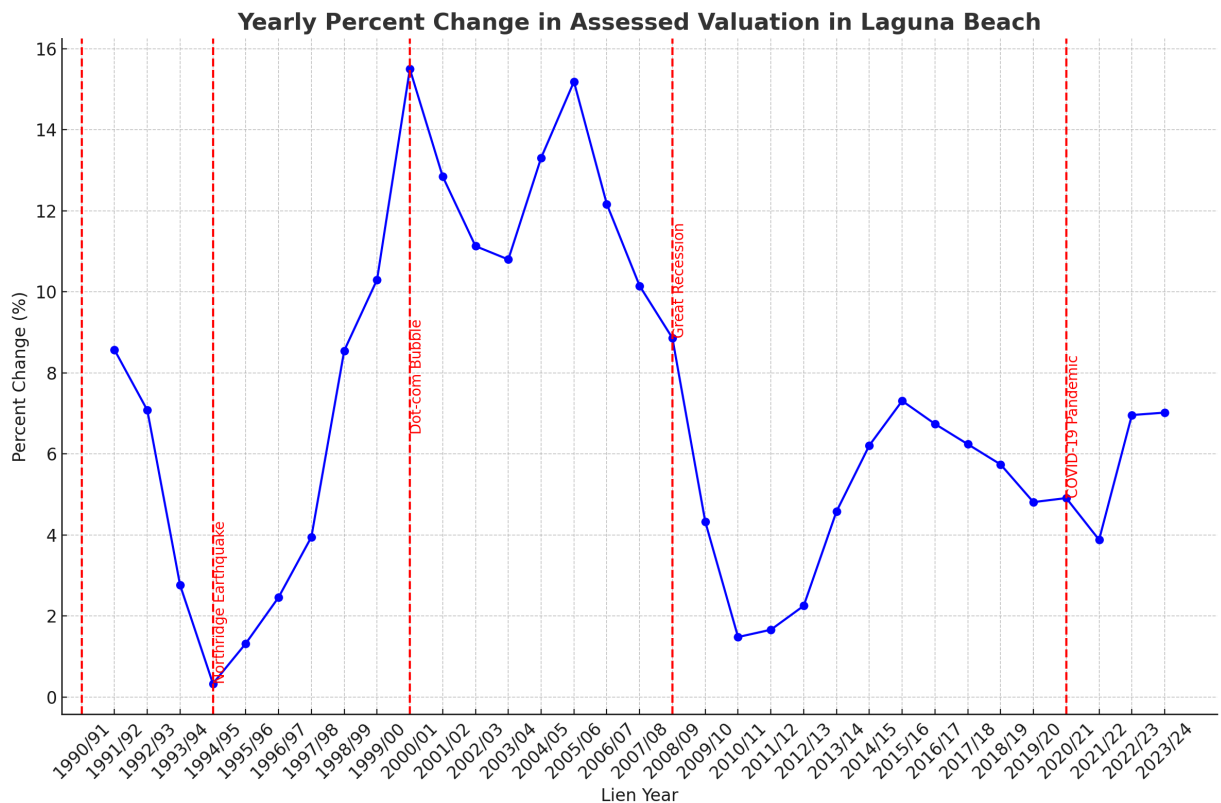
Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2014/15	\$16,150,726,791	\$128,100,367	\$0	16,278,827,158	
2015/16	\$17,331,870,166	\$120,521,682	\$0	17,452,391,848	7.21%
2016/17	\$18,500,130,092	\$121,180,564	\$0	18,621,310,656	6.70%
2017/18	\$19,653,797,858	\$129,192,635	\$0	19,782,990,493	6.24%
2018/19	\$20,782,738,472	\$134,710,890	\$0	20,917,449,362	5.73%
2019/20	\$21,783,393,656	\$148,568,142	\$0	21,931,961,798	4.85%
2020/21	\$22,853,112,616	\$126,258,587	\$0	22,979,371,203	4.78%
2021/22	\$23,740,534,223	\$124,929,500	\$0	23,865,463,723	3.86%
2022/23	\$25,392,534,926	\$144,142,768	\$0	25,536,677,694	7.00%
2023/24	\$27,176,323,933	\$183,334,714	\$0	27,359,658,647	7.14%
				Average % Change	6.74%



# Major State and Local Factors

## Understanding the Past to Forecast the Future

By examining the historical assessed valuations and their responses to major economic events, we can gain insights that help in forecasting future property tax revenues. Data from the past 30 years in Laguna Beach shows clear fluctuations in property valuations in response to economic booms and busts. During periods of economic growth, such as the late 1990s tech boom and the mid-2000s housing bubble, assessed valuations and, by extension, property tax revenues rose significantly. Conversely, during downturns like the Great Recession of 2008, there was a marked decline in property values, which led to decreased property tax revenue. Specific events such as the onset of the COVID-19 pandemic also impacted property values.



## Planning

With a clearer understanding of how past events have shaped financial outcomes, we can strategize better for future needs. This might include setting aside reserves during boom years or planning for capital improvements when forecasts predict stable increases in property tax revenue.

The district will continually monitor local market conditions and any new developments that could affect property values, such as changes in mortgage rates, local or national economic shifts, and significant events impacting the broader housing market. These factors could adjust projections as the fiscal year progresses.



# Major State and Local Factors

## Pension Costs

School districts across the state continue to allocate significant portions of their budgets to pension costs. Both the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) have unfunded liabilities. These liabilities arise when the assets available are insufficient to cover the estimated cost of benefits earned to date, a challenge common to many pension systems across the country.

### CalSTRS Contribution Rate

For the fiscal year 2024-25, CalSTRS has decided to maintain the current employer contribution rate of **19.10 percent**. This decision, based on the June 30, 2023, actuarial valuation report, reflects CalSTRS' strategic approach to ensuring long-term financial stability and sustainability. Although CalSTRS is ahead of pace in meeting its target obligation, the Board chose to keep the rate at 19.10 percent rather than lowering it. This decision aims to maintain stability in the employer contribution rate, thereby reducing the likelihood of future increases.

### CalPERS Contribution Rate

For the fiscal year 2024-25, CalPERS has set the employer contribution rate for schools at **27.05 percent**, up from the current rate of 26.68 percent. Out-year projections for CalPERS rates will fluctuate based on actual future investment returns and other demographic changes. The 2024-25 rate is now fixed, and the next update to out-year estimates is anticipated in the fall of 2024.

Additionally, CalPERS projects out-year rates as follows:

Fiscal Year	2025-26	2026-27	2027-28	2028-29	2029-30
Projected Rates	27.60%	28.00%	29.20%	29.00%	28.80%

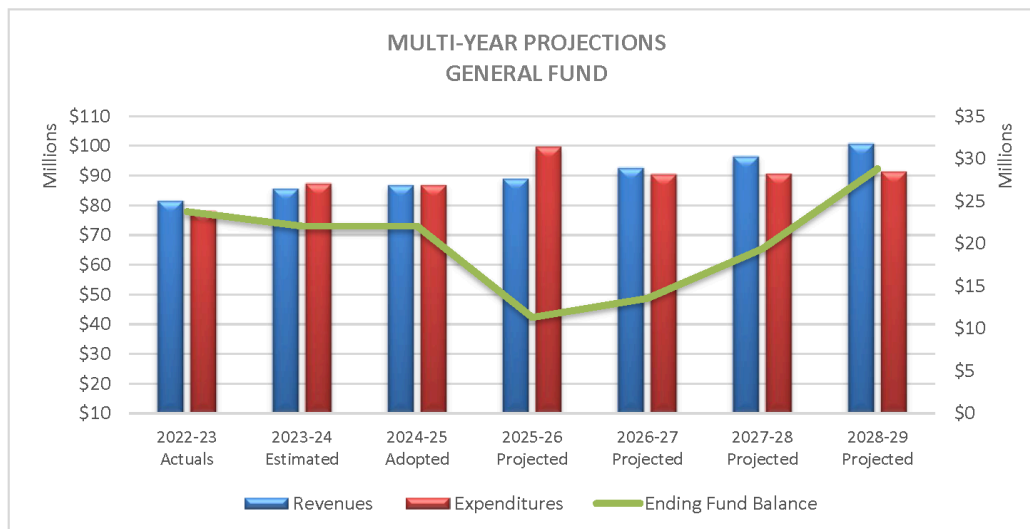
# Multi-Year Projections

**Multi-year projections (MYPs)** are required by AB 1200 and AB 2756. MYPs are projections, not forecasts. Therefore, projections are expected to change as various factors change. Projections are the mathematical result of today's decisions based on a given set of assumptions. Many school districts use an MYP as a focal point for their strategic planning.

The state requires that the submitted budget includes projections for the current year plus the following two years. However, the California Association of School Business Officials recommends that school districts prepare for the current year plus the next four years. This extended planning allows districts to account for factors such as one-time grant funds, which may generate revenue in one year but incur expenditures over multiple years, as well as anticipated increases in future expenditures.

The following MYP demonstrates that the district can maintain the required reserves, meet its financial obligations, and continue to operate effectively with its planned expenditures.

GENERAL FUND							
	2022-23 Actuals	2023-24 Estimated	2024-25 Adopted Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
<b>Revenues by Source</b>							
Property Taxes/LCFF/EPA	67,486,283	72,596,040	75,271,890	77,965,400	81,648,248	85,615,740	89,988,119
Federal Revenue	1,260,776	967,646	936,156	903,122	903,122	903,122	903,122
State Revenue	8,178,383	6,764,464	6,447,227	6,320,284	6,399,442	6,494,216	6,574,657
Local Revenue	4,543,780	5,234,850	4,064,727	3,790,224	3,682,122	3,480,808	3,319,967
<b>Total Revenues</b>	<b>81,469,222</b>	<b>85,563,000</b>	<b>86,720,000</b>	<b>88,979,030</b>	<b>92,632,934</b>	<b>96,493,886</b>	<b>100,785,865</b>
<b>Expenditures by Object Code</b>							
Certificated Salaries	28,915,344	31,575,975	32,770,112	33,269,719	33,700,909	34,062,213	34,411,763
Classified Salaries	10,769,097	11,912,267	12,825,180	12,945,085	12,969,050	13,006,295	13,021,290
Employee Benefits	17,902,642	19,369,351	20,025,676	20,326,555	20,596,982	20,591,300	20,736,876
Books and Supplies	2,857,172	2,870,940	2,409,782	2,716,386	2,985,127	2,408,469	2,438,500
Contracted Services	12,783,378	12,812,432	12,235,422	12,182,847	12,418,441	12,552,227	12,776,869
Capital Outlay	2,341,563	6,124,727	3,536,259	4,408,980	3,832,757	4,161,092	4,114,277
Other Outgo/Indirect Costs	351,626	610,293	517,569	479,668	479,668	476,000	476,000
Other Financing Sources/Uses	2,087,105	1,994,805	2,400,000	13,400,000	3,400,000	3,400,000	3,400,000
<b>Total Expenditures</b>	<b>78,007,927</b>	<b>87,270,790</b>	<b>86,720,000</b>	<b>99,729,240</b>	<b>90,382,934</b>	<b>90,657,596</b>	<b>91,375,575</b>
Beginning Fund Balance:	20,294,284	23,755,579	22,047,789	22,047,789	11,297,579	13,547,579	19,383,869
<b>Ending Fund Balance</b>	<b>23,755,579</b>	<b>22,047,789</b>	<b>22,047,789</b>	<b>11,297,579</b>	<b>13,547,579</b>	<b>19,383,869</b>	<b>28,794,159</b>



# Other Funds

Certain funds are required when local educational agencies conduct certain activities that meet the criteria for using those funds. They are established to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations.

The California Department of Education (CDE) has authorized five broad categories of funds each offering various detailed funds within them. The broad categories of funds are as follows:

## GENERAL FUND

The chief operating fund of all school districts. It is used to account for the ordinary operations of the district.

## CAPITAL PROJECT FUNDS

Used to account for the acquisition and/or construction of capital facilities by the District.

## PROPRIETARY FUNDS

Include Enterprise Funds and Internal Service Funds.

## SPECIAL REVENUE FUNDS

Used to account for specific revenue sources that are legally restricted to expenditures for specific purposes.

## FIDUCIARY FUNDS

Used to account for assets held in a trustee or agent capacity for others that cannot be used to support the district's own programs.

In addition to the General Fund, the Laguna Beach Unified School District operates several other funds; Adult Education Fund, Child Development, Cafeteria Fund, Capital Facility Funds, and Special Reserve Funds. Each of these programs is accounted for as an independent entity and separate from other programs and funds. A brief description of the activities and budget for each of the other funds are on the succeeding pages.

### 11 Adult Education

### 12 Child Development

### 13 Cafeteria

### 17 Special Reserve Fund for Other Than Capital Outlay

### 25 Capital Facilities (Developer Fees)

### 40 Special Reserve for Capital Outlay Projects

# Adult Education (Fund 11)

## Fund Description

The Adult Education Fund is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs.

## Program Description

The Adult Education programs are designed to meet the needs of individuals and the community by providing adults with the skills and knowledge needed to become successful, productive citizens. The programs should represent the community in which they are offered provide the best resources available for our students, be accessible to all adults, be flexible in order to meet changing needs, and be accountable to our students and the community.

## Funding

Adult education providers have formed several regional consortia with boundaries that coincide with community college district service areas. Formal membership in consortia is limited to school and community college districts, county offices of education (COEs), and joint powers agencies (JPAs).

Each formal member is represented by a designee of its governing board. With input from other adult education and workforce service providers (such as local libraries, community organizations, and workforce investment boards), the consortia have developed regional plans to coordinate and deliver adult education in their regions.

<b>Adult Education Summary</b>	<b>Actuals 2022-23</b>	<b>Estimated 2023-24</b>	<b>Budget 2024-25</b>	<b>Projected 2025-26</b>	<b>Projected 2026-27</b>	<b>Projected 2027-28</b>	<b>Projected 2028-29</b>
Beginning Fund Balance	92,748	36,478	-	-	-	-	-
Total Revenues	127,902	137,367	136,188	135,949	135,908	135,587	135,337
Transfers In	-	-	-	-	-	-	-
Total Expenditures	184,171	173,845	136,188	135,949	135,908	135,587	135,337
Transfers Out	-	-	-	-	-	-	-
Net Change in Fund Balance	(56,270)	(36,478)	-	-	-	-	-
Ending Fund Balance	<b>36,478</b>	-	-	-	-	-	-

# Child Development (Fund 12)

## Fund Description

The Child Development Fund is a dedicated fund established to manage the revenues and expenditures related to the operation of child development programs. All funds received by the school district for child development services, as stipulated under the Child Care and Development Services Act (Education Code Section 8200 et seq), are deposited into this fund. The expenses for maintaining and operating these child development services are paid from this fund, with accounting to reflect specific funding sources (Education Code Section 8328).

## Program Description

Launching in Fall 2024, LBUSD will offer Laguna Beach Preschool, a full-day, tuition-based program for children ages 2.9 to 4 years old. This preschool is designed to seamlessly integrate with the district's elementary curriculum, focusing on equipping early learners with essential developmental and pre-academic skills, thus ensuring a smooth transition to elementary education and beyond.

The full-inclusion program will be located at El Morro Elementary School, offering LBUSD families an affordable full-day preschool with highly qualified staff on a district campus. This initiative aims to educate the whole child by addressing pre-academic, developmental, and social/emotional learning-to-learn skills, ultimately enhancing the readiness of current Pre-K students for successful entry into TK/K classrooms.

## Funding

The primary revenue source for this fund is parent fees. The preschool program is projected to generate approximately \$360,000 in tuition revenue in its first full year of implementation. Additionally, the district anticipates some income from the TK Extended Day Program.

Child Development Summary	Actuals 2022-23	Estimated 2023-24	Budget 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
Beginning Fund Balance	-	-	175	-	-	-	-
Total Revenues	-	16,300	390,694	407,862	425,724	447,768	447,206
Transfers In	-	-	-	-	-	-	-
Total Expenditures	-	16,125	390,869	407,862	425,724	447,768	447,206
Transfers Out	-	-	-	-	-	-	-
Net Change in Fund Balance	-	175	(175)	-	-	-	-
Ending Fund Balance	-	175	-	-	-	-	-

# Cafeteria (Fund 13)

## Fund Description

The Cafeteria Fund accumulates financial transactions associated with the district's Nutrition Service operation. The Cafeteria Fund reflects all revenue and expenditure transactions attributable to the Nutrition Service operation including breakfast, snack, and lunch programs in the district's schools, catering services for district meetings and other activities, and vending machine operations.

## Program Description

The purpose of the nutrition services program is to provide nutritious attractive meals to the students. All food and beverages sold or served at schools must meet state and federal requirements which are based on the USDA Dietary Guidelines.

## Funding

In Fiscal Year 2022–23, California became the first state to implement a statewide Universal Meals Program for all school children. California's Universal Meals Program is designed to build on the foundations of the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).

Through this statewide implementation, Laguna Beach schools are able to provide breakfast and lunch at no charge to students requesting a meal, regardless of their free or reduced-price meal eligibility during each school day.

<b>Cafeteria Fund Summary</b>	<b>Actuals 2022-23</b>	<b>Estimated 2023-24</b>	<b>Budget 2024-25</b>	<b>Projected 2025-26</b>	<b>Projected 2026-27</b>	<b>Projected 2027-28</b>	<b>Projected 2028-29</b>
Beginning Fund Balance	526,749	405,258	95,298	29,200	34,777	44,365	49,851
Total Revenues	1,181,409	1,085,283	1,161,902	1,190,999	1,220,649	1,249,846	1,281,129
Transfers In	-	-	300,000	300,000	300,000	300,000	300,000
Total Expenditures	1,302,900	1,395,243	1,528,000	1,485,422	1,511,061	1,544,360	1,565,915
Transfers Out	-	-	-	-	-	-	-
Net Change in Fund Balance	(121,491)	(309,960)	(66,098)	5,577	9,588	5,486	15,214
Ending Fund Balance	<b>405,258</b>	<b>95,298</b>	<b>29,200</b>	<b>34,777</b>	<b>44,365</b>	<b>49,851</b>	<b>65,065</b>

# Special Reserve for Other Than Capital Outlay Projects (Fund 17)

## Fund Description

The Special Reserve Fund for Other Than Capital Outlay Projects is used primarily to provide for the accumulation of general fund sums of money for general operating purposes other than for capital outlay (Education Code Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or another appropriate fund before expenditures may be made (Education Code Section 42842).

For presentation in the audited financial statements, this fund may either be combined with the general fund or be reported separately. Funds reserved for the Community Funded differential will be deposited into this fund.

The Special Reserve Fund for Other Than Capital Outlay Projects budget is as follows:

<b>Special Reserve Summary</b>	<b>Actuals 2022-23</b>	<b>Estimated 2023-24</b>	<b>Budget 2024-25</b>	<b>Projected 2025-26</b>	<b>Projected 2026-27</b>	<b>Projected 2027-28</b>	<b>Projected 2028-29</b>
Beginning Fund Balance	18,608,683	20,202,535	21,586,715	22,273,015	23,406,525	23,934,450	24,184,450
Total Revenues	593,852	884,180	686,300	633,510	527,925	250,000	125,000
Transfers In	1,000,000	500,000	-	500,000	-	-	1,500,000
Total Expenditures	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Net Change in Fund Balance	1,593,852	1,384,180	686,300	1,133,510	527,925	250,000	1,625,000
Ending Fund Balance	<b>20,202,535</b>	<b>21,586,715</b>	<b>22,273,015</b>	<b>23,406,525</b>	<b>23,934,450</b>	<b>24,184,450</b>	<b>25,809,450</b>



# Capital Facilities (Fund 25)

## Fund Description

The Capital Facilities Fund exists to account for monies received as mitigation fees levied on developers, property owners, or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Education Code 17620).

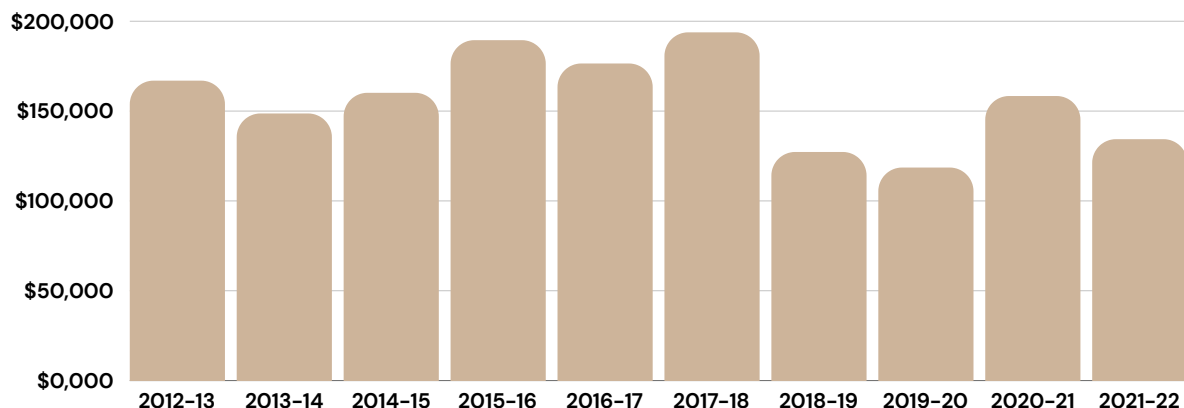
## Funding

Developer fee rates, which have not increased since 2001, are set at \$2.05 per square foot for qualifying residential construction. The current revenue projection does not account for any large-scale developments. Additionally, interest earnings are projected based on the average fund balance and anticipated interest yields over the next twelve months.

The Capital Facilities Fund budget is as follows:

Capital Facilities Summary	Actuals 2022-23	Estimated 2023-24	Budget 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
Beginning Fund Balance	23,604	184,899	158,510	25,000	25,000	25,000	188,240
Total Revenues	162,105	148,300	150,000	153,895	157,460	163,240	166,830
Transfers In	-	-	-	-	-	-	-
Total Expenditures	810	174,689	283,510	153,895	157,460	-	-
Transfers Out	-	-	-	-	-	-	-
Net Change in Fund Balance	161,295	(26,389)	(133,510)	-	-	163,240	166,830
Ending Fund Balance	<b>184,899</b>	<b>158,510</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>188,240</b>	<b>355,070</b>

The fluctuation in developer fees over the past decade highlights the sensitivity of these revenues to market conditions and development trends.



# Special Reserve for Capital Outlay Projects (Fund 40)

## Fund Description

The Special Reserve Fund is designed to provide for the accumulation of general fund money for capital outlay purposes (Education Code Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to fund 21, 25, 30, 35, or 49. Other authorized resources that may be deposited to the Special Reserve Fund for Capital Outlay Projects (Fund 40) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (Education Code Section 41003).

The principal revenues and other sources in this fund are:

- General Fund
- Other Authorized Interfund Transfers In
- Federal, State, or Local Revenues
- Rentals and Leases
- Interest
- Proceeds from Sale/Lease-Purchase of Land and Buildings
- Federal Emergency Management Act (FEMA)

Transfers from the general fund to Fund 40 can be authorized by the governing board, but must be expended for capital outlay purposes. Proceeds from the sale or lease with option to purchase may be spent for capital outlay purposes, costs of maintenance of the LEA's property, and future maintenance and renovation of school sites (Education Code Section 17462).

Sub-fund 4040 exists to account for the Facility Repair and Replacement Program (FRRP).

<b>4040 FRRP Summary</b>	<b>Actuals 2022-23</b>	<b>Estimated 2023-24</b>	<b>Budget 2024-25</b>	<b>Projected 2025-26</b>	<b>Projected 2026-27</b>	<b>Projected 2027-28</b>	<b>Projected 2028-29</b>
Beginning Fund Balance	1,355,538	926,549	615,395	1,332,240	1,017,215	1,578,445	2,247,235
Total Revenues	94,333	78,545	66,845	64,975	61,230	48,790	50,030
Transfers In	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Total Expenditures	1,423,322	1,289,699	250,000	1,280,000	400,000	280,000	1,000,000
Transfers Out	-	-	-	-	-	-	-
Net Change in Fund Balance	(428,989)	(311,154)	716,845	(315,025)	561,230	668,790	(49,970)
Ending Fund Balance	<b>926,549</b>	<b>615,395</b>	<b>1,332,240</b>	<b>1,017,215</b>	<b>1,578,445</b>	<b>2,247,235</b>	<b>2,197,265</b>

# Special Reserve for Capital Outlay Projects (Fund 40)

In addition to Sub-fund 4040, there are two other sub-funds dedicated to the accumulation of funds for capital outlay purposes.

Sub-fund 4041 exists to account for the Vista Aliso property reserve. The district holds a re-purchase agreement on the property.

<b>4041 Aliso Summary</b>	<b>Actuals 2022-23</b>	<b>Estimated 2023-24</b>	<b>Budget 2024-25</b>	<b>Projected 2025-26</b>	<b>Projected 2026-27</b>	<b>Projected 2027-28</b>	<b>Projected 2028-29</b>
Beginning Fund Balance	5,351,602	4,513,388	4,193,833	4,333,738	3,942,883	4,020,503	4,062,103
Total Revenues	161,787	180,445	139,905	109,145	77,620	41,600	25,300
Transfers In	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Transfers Out	1,000,000	500,000		500,000			500,000
Net Change in Fund Balance	(838,213)	(319,555)	139,905	(390,855)	77,620	41,600	(474,700)
Ending Fund Balance	<b>4,513,388</b>	<b>4,193,833</b>	<b>4,333,738</b>	<b>3,942,883</b>	<b>4,020,503</b>	<b>4,062,103</b>	<b>3,587,403</b>

Sub-fund 4042 exists to account for the Capital Improvement Plan (CIP) that goes above and beyond prior commitments for repair and replacement needs but extends to improvements of facilities for program and enrollment growth.

Established in 2015, the district's Ten Year Facilities Master Plan (FMP) is annually updated to guide long-term planning for the maintenance, renovation, and modernization of school and district facilities. This strategic planning document addresses the ongoing need to repair, replace, and upgrade existing facilities, including capital improvements to address aging infrastructure. The FMP underwent a comprehensive revision in the 2023-24 update, identifying key projects that align with the district's educational objectives and programs.

Multi-year projections include a one-time transfer of \$10 million from the general fund to the capital improvement plan fund during the fiscal year 2025-26. This transfer is intended to support designated projects outlined in the Facilities Master Plan (FMP), contingent upon the approval of the Board of Education.

<b>4042 CIP Summary</b>	<b>Actuals 2022-23</b>	<b>Estimated 2023-24</b>	<b>Budget 2024-25</b>	<b>Projected 2025-26</b>	<b>Projected 2026-27</b>	<b>Projected 2027-28</b>	<b>Projected 2028-29</b>
Beginning Fund Balance	1,563,959	2,671,166	3,543,932	2,930,967	666,872	764,172	934,017
Total Revenues	58,090	1,757,632	83,835	77,385	64,490	25,145	14,300
Transfers In	1,200,000	1,200,000	1,200,000	12,200,000	2,200,000	2,200,000	1,200,000
Total Expenditures	150,883	2,084,866	1,896,800	14,541,480	2,167,190	2,055,300	1,361,000
Transfers Out	-	-	-	-	-	-	-
Net Change in Fund Balance	1,107,207	872,766	(612,965)	(2,264,095)	97,300	169,845	(146,700)
Ending Fund Balance	<b>2,671,166</b>	<b>3,543,932</b>	<b>2,930,967</b>	<b>666,872</b>	<b>764,172</b>	<b>934,017</b>	<b>787,317</b>

# All Funds Summary

	General	Adult Education	Child Development	Cafeteria	Special Reserve Non-Capital	Building Developer Fees	Repair / Replacement (FRRP)	Aliso Property Reserve	Capital Improvement (CIP)	All Funds
	01	11	12	13	17	25	40 Special Reserves-Facilities			
	0101	1111	1212	1313	1717	2525	4040	4041	4042	
<b>Revenue</b>										
Property Taxes/LCFF/EPA	75,271,890	-	-	-	-	-	-	-	-	75,271,890
Federal Revenue	936,156	-	-	260,550	-	-	-	-	-	1,196,706
State Revenue	6,447,227	134,937	-	810,000	-	-	-	-	-	7,392,164
Local Revenue	4,064,727	1,251	390,694	91,352	686,300	150,000	66,845	139,905	83,835	5,674,909
Total Revenue	86,720,000	136,188	390,694	1,161,902	686,300	150,000	66,845	139,905	83,835	89,535,669
<b>Expenditures</b>										
Certificated Salaries	32,770,112	-	-	-	-	-	-	-	-	32,770,112
Classified Salaries	12,825,180	29,211	235,452	661,938	-	-	-	-	-	13,751,781
Employee Benefits	20,025,676	10,477	150,192	236,955	-	-	-	-	-	20,423,300
Books and Supplies	2,409,782	-	5,225	585,759	-	-	-	-	-	3,000,766
Contracted Services	12,235,422	91,500	-	19,440	-	-	-	-	-	12,346,362
Capital Outlay	3,536,259	-	-	23,908	-	283,510	250,000	-	1,896,800	5,990,477
Other Outgo/Indirect Costs	517,569	5,000	-	-	-	-	-	-	-	522,569
Total Expenditures	84,320,000	136,188	390,869	1,528,000	-	283,510	250,000	-	1,896,800	88,805,367
Revenue less Expenditures	2,400,000	-	(175)	(366,098)	686,300	(133,510)	(183,155)	139,905	(1,812,965)	730,302
<b>Other Financing Sources</b>										
Interfund Transfers IN	-	-	-	300,000	-	-	900,000	-	1,200,000	2,400,000
Interfund Transfers OUT	(2,400,000)	-	-	-	-	-	-	-	-	(2,400,000)
Total Net Transfers	(2,400,000)	-	-	300,000	-	-	900,000	-	1,200,000	-
Net Change in Fund Balance	-	-	(175)	(66,098)	686,300	(133,510)	716,845	139,905	(612,965)	730,302
Beginning Fund Balance	22,047,789	-	175	95,298	21,586,715	158,510	615,395	4,193,833	3,543,932	52,241,647
Ending Fund Balance	22,047,789	-	-	29,200	22,273,015	25,000	1,332,240	4,333,738	2,930,967	52,971,949
<b>Reserves</b>										
Nonspendable	50,000	-	-	21,390	-	-	-	-	-	71,390
Restricted	4,061,300	-	-	7,810	-	25,000	-	-	-	4,094,110
Committed	1,010,151	-	-	-	22,273,015	-	1,332,240	4,333,738	2,930,967	31,880,111
Assigned	12,576,338	-	-	-	-	-	-	-	-	12,576,338
Unassigned	4,350,000	-	-	-	-	-	-	-	-	4,350,000
Total Reserves	22,047,789	-	-	29,200	22,273,015	25,000	1,332,240	4,333,738	2,930,967	52,971,949

# Informational Section

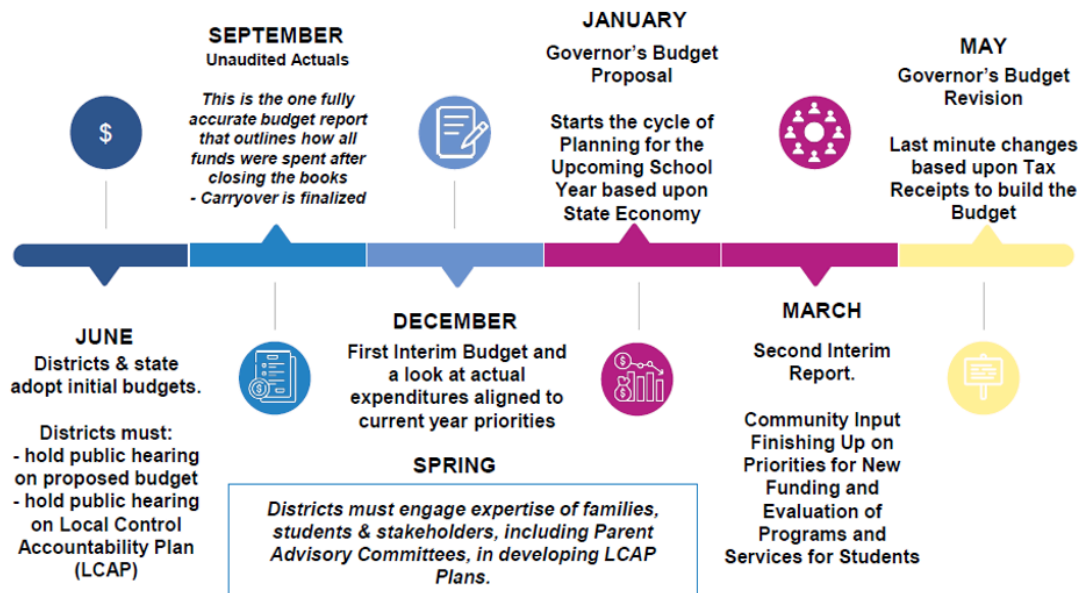
# Budget Calendar

Each year the Business Services Department adopts a calendar for the development of the budget for the subsequent fiscal year. The budget development calendar provides for all actions that must be taken to meet legal deadlines and those actions that need to be taken to prepare the Board for the final adoption of the budget.

The budget development process begins in January with the Governor's proposed budget. In March, with the Second Interim Financial Report as a springboard, input is gathered and projections are built.

The proposed budget is brought forward to the Board of Education in May/June and approved by the Board of Education no later than June 30. Although there are numerous deadlines used in the development of the adopted budget, the following Budget Calendar highlights the main steps.

## BUDGET & PLANNING TIMELINE



# Financial Policies

## Fund Balance Policy

The District maintains the classification of Fund Balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This policy applies to the District's governmental funds.

- Nonspendable Fund Balance consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.
- Restricted Fund Balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
- Committed Fund Balance consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
- Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
- Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

## Financial Reserves

The governing board maintains a minimum fund balance policy for the General Fund in order to protect the district against revenue volatility or unpredicted one-time expenditures. The Financial Reserves are composed of the following components within the General Fund and Special Reserve Funds:

- A State mandated General Fund Reserve for uncertainty which is currently legally required to be maintained at least three percent (3%) of the District's current annual budget and a Reserve for Economic Uncertainty that is an additional two percent (2%) of the total General Fund Reserve for economic uncertainties.



# Financial Policies

- Routine Restricted Maintenance Account (RRMA) under the School Facility Grant Program generally requiring deposit of a minimum of 3% of the total general fund expenditures for each fiscal year, including other financing uses for the applicable fiscal year. With the elimination of Deferred Maintenance, the RRMA will increase to incorporate the deferred maintenance projects. Under resolution No. 00-02, the RRMA is committed to maintain a 4% reserve balance in the General Fund.
- A Facilities Repair and Replacement Plan (FRRP) Reserve, a restricted account based on a twenty-year projection of the cost of facility construction, repair, maintenance and modernization. The reserve is adjusted periodically for cost escalation in the original plan.
- A Community-Funded Differential Reserve is maintained in perpetuity based on annual recommendations to the Governing Board on the amount of the annual contribution to this reserve necessary to maintain this level of funding. A Community-Funded Differential is the cost of maintaining the District's budget for a period of one year if funded at the Local Control Funding Formula (LCFF). Committed reserves in subfunds under the Special Reserve for Capital Outlay (Fund 40) are also considered in the differential calculation.
- Aliso Property Reserve for the accelerated option under the Option to Re-purchase Agreement with National Church Residences of Laguna Beach. The agreement extends until 2041, but allows for the payoff of the Housing and Urban Development (HUD) loan and transfer of the grant deed in case of default. The executed grant deed is held in custody trust at U.S. Bank.
- A Capital Improvement Plan (CIP) Reserve, separate and distinct from the FRRP, provides for the establishment of prioritized projects in a 10-year facilities master plan.
- A Reserve for Specific Designations is established by the Board annually based on actual anticipated expenditures. The Reserve for Specific Designations is annually reevaluated when financial information regarding actual anticipated expenditures demonstrates that prudent financial management requires an allocation to this Reserve or a reallocation from it.

# Multi-Year Financial Assumptions

## Financial Planning Factors

The annual budget incorporates economic and financial assumptions that reflect the best information then available. Such assumptions are updated during the budget process, but actual economic and financial conditions may differ materially from those assumed. The annual budget may be modified during the course of the fiscal year to reflect updated economic and financial information. Financial planning factors were gathered from various credible sources along with the common guidance from the Orange Department of Education and School Services of California.

Current law requires a school district to prepare a budget detailing estimated revenues and projected expenditures for the upcoming fiscal year using the state-adopted Criteria and Standards.

Key planning factors that were incorporated into the preparation of this budget include the following:

LCFF Planning Factors					
Factor	2023-24	2024-25	2025-26	2026-27	2027-28
Department of Finance Statutory COLA (January)	8.22%	0.76%	2.73%	3.11%	3.17%
Department of Finance Statutory COLA (May Revise)	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF Revenue Sources By Object Code					
Revenue Source					
State Aid (Object Code 8011)	\$548,204	\$ 548,204	\$548,204	\$548,204	\$ 548,204
EPA (Object 8012)	\$498,534	\$ 470,186	\$450,496	\$441,844	\$ 433,436
Property Taxes (Object 8021 to 8096)	\$ 71,549,302	\$ 74,253,500	\$76,966,700	\$80,658,200	\$84,634,100
<b>Total LCFF Sources/Property Tax:</b>	<b>\$72,596,040</b>	<b>\$ 75,271,890</b>	<b>\$77,965,400</b>	<b>\$81,648,248</b>	<b>\$85,615,740</b>
		3.69%	3.58%	4.72%	4.86%

OTHER PLANNING FACTORS					
Factors	2023-24	2024-25	2025-26	2026-27	2027-28
California CPI (January)	3.36%	2.83%	2.70%	2.72%	2.72%
California CPI (May Revision)	3.33%	3.10%	2.86%	2.87%	2.80%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72
Mandate Block Grant (District)	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11
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%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%	6.20%	6.20%
Unemployment Insurance Rate	0.05%	0.05%	0.05%	0.05%	0.05%
Workers' Compensation Insurance Rate	1.106%	1.106%	1.106%	1.106%	1.106%

RESERVE FOR ONGOING & MAJOR MAINTENANCE/RESTRICTED MAINTENANCE ACCOUNT (OMMA/RMA)	
3%	State Minimum Reserve Level Requirements
1%	Local Requirement under Resolution No. 00-02
<b>4%</b>	<b>Total Reserve Requirement</b>

RESERVE FOR ECONOMIC UNCERTAINTIES	
3%	State Minimum Reserve Level Requirements
2%	Local Requirement under Policy 3101: Financial Reserves
<b>5%</b>	<b>Total Reserve Requirement</b>

# Financial Reporting Section

# Standardized Account Code Structure

The Standardized Account Code Structure (SACS) was established in 1993 and 1995 when a statute mandated the development of a model accounting and budget structure. Extensive research and input from the field were considered before the statute's enactment. In 1995, Ernst and Young published a study that developed the structure and prepared for its implementation.

Before SACS, California was one of the few states that could not report accurately to the federal government, resulting in non-uniform and untimely data. This led to difficulties in producing the numerous detailed reports required by both state and federal governments.

Starting with the 2022-23 budget reporting period, the new web-based financial reporting system (SACS Web System) replaced the existing SACS desktop software. This new system does not alter the account code structure or the budgeting, interim reporting, and unaudited actuals processes. Instead, it enhances the technology platform used by local educational agencies for financial data preparation and reporting.

The reports submitted in this section are in the required SACS format.

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	72,596,040.00	0.00	72,596,040.00	75,271,890.00	0.00	75,271,890.00	3.7%
2) Federal Revenue		8100-8299	0.00	967,646.00	967,646.00	0.00	936,156.00	936,156.00	-3.3%
3) Other State Revenue		8300-8599	1,455,662.00	5,308,802.00	6,764,464.00	1,636,419.00	4,810,808.00	6,447,227.00	-4.7%
4) Other Local Revenue		8600-8799	3,031,170.00	2,203,680.00	5,234,850.00	1,915,660.00	2,149,067.00	4,064,727.00	-22.4%
5) TOTAL, REVENUES			77,082,872.00	8,480,128.00	85,563,000.00	78,823,969.00	7,896,031.00	86,720,000.00	1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	27,298,661.00	4,277,314.00	31,575,975.00	28,374,564.00	4,395,548.00	32,770,112.00	3.8%
2) Classified Salaries		2000-2999	8,875,482.00	3,036,785.00	11,912,267.00	9,492,216.00	3,332,964.00	12,825,180.00	7.7%
3) Employee Benefits		3000-3999	13,954,216.00	5,415,135.00	19,369,351.00	14,190,772.00	5,834,904.00	20,025,676.00	3.4%
4) Books and Supplies		4000-4999	2,083,764.00	787,176.00	2,870,940.00	1,796,057.00	613,725.00	2,409,782.00	-16.1%
5) Services and Other Operating Expenditures		5000-5999	8,153,726.00	4,658,706.00	12,812,432.00	7,887,257.00	4,348,165.00	12,235,422.00	-4.5%
6) Capital Outlay		6000-6999	2,569,357.00	3,555,370.00	6,124,727.00	1,580,214.00	1,956,045.00	3,536,259.00	-42.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	227,293.00	388,000.00	615,293.00	242,569.00	280,000.00	522,569.00	-15.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(34,128.00)	29,128.00	(5,000.00)	(37,814.00)	32,814.00	(5,000.00)	0.0%
9) TOTAL, EXPENDITURES			63,128,371.00	22,147,614.00	85,275,985.00	63,525,835.00	20,794,165.00	84,320,000.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,954,501.00	(13,667,486.00)	287,015.00	15,298,134.00	(12,898,134.00)	2,400,000.00	736.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,100,000.00	0.00	2,100,000.00	2,400,000.00	0.00	2,400,000.00	14.3%
2) Other Sources/Uses									
a) Sources		8930-8979	105,195.00	0.00	105,195.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,399,209.00)	12,399,209.00	0.00	(12,823,460.00)	12,823,460.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,394,014.00)	12,399,209.00	(1,994,805.00)	(15,223,460.00)	12,823,460.00	(2,400,000.00)	20.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(439,513.00)	(1,268,277.00)	(1,707,790.00)	74,674.00	(74,674.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,351,328.00	5,404,251.00	23,755,579.00	17,911,815.00	4,135,974.00	22,047,789.00	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,351,328.00	5,404,251.00	23,755,579.00	17,911,815.00	4,135,974.00	22,047,789.00	-7.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,351,328.00	5,404,251.00	23,755,579.00	17,911,815.00	4,135,974.00	22,047,789.00	-7.2%
2) Ending Balance, June 30 (E + F1e)			17,911,815.00	4,135,974.00	22,047,789.00	17,986,489.00	4,061,300.00	22,047,789.00	0.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,135,974.00	4,135,974.00	0.00	4,061,300.00	4,061,300.00	-1.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,426,709.00	0.00	1,426,709.00	1,010,151.00	0.00	1,010,151.00	-29.2%
d) Assigned									
Other Assignments		9780	12,035,106.00	0.00	12,035,106.00	12,576,338.00	0.00	12,576,338.00	4.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,400,000.00	0.00	4,400,000.00	4,350,000.00	0.00	4,350,000.00	-1.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

DescriptionResource CodesObject Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	548,204.00	0.00	548,204.00	548,204.00	0.00	548,204.00	0.0%
Education Protection Account State Aid - Current Year		8012	498,534.00	0.00	498,534.00	470,186.00	0.00	470,186.00	-5.7%
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	276,394.00	0.00	276,394.00	275,000.00	0.00	275,000.00	-0.5%
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	68,036,000.00	0.00	68,036,000.00	70,655,400.00	0.00	70,655,400.00	3.9%
Unsecured Roll Taxes		8042	2,119,000.00	0.00	2,119,000.00	2,058,100.00	0.00	2,058,100.00	-2.9%
Prior Years' Taxes		8043	1,129,126.00	0.00	1,129,126.00	1,265,000.00	0.00	1,265,000.00	12.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			72,607,258.00	0.00	72,607,258.00	75,271,890.00	0.00	75,271,890.00	3.7%
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	(11,218.00)	0.00	(11,218.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			72,596,040.00	0.00	72,596,040.00	75,271,890.00	0.00	75,271,890.00	3.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	426,828.00	426,828.00	0.00	426,828.00	426,828.00	0.0%
Special Education Discretionary Grants		8182	0.00	42,065.00	42,065.00	0.00	42,078.00	42,078.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		256,348.00	256,348.00		249,516.00	249,516.00	-2.7%
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		57,291.00	57,291.00		56,455.00	56,455.00	-1.5%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		19,906.00	19,906.00		19,820.00	19,820.00	-0.4%
Career and Technical Education	3500-3599	8290		20,000.00	20,000.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	145,208.00	145,208.00	0.00	141,459.00	141,459.00	-2.6%
TOTAL, FEDERAL REVENUE			0.00	967,646.00	967,646.00	0.00	936,156.00	936,156.00	-3.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	116,657.00	0.00	116,657.00	116,142.00	0.00	116,142.00	-0.4%
Lottery - Unrestricted and Instructional Materials		8560	418,975.00	189,490.00	608,465.00	415,596.00	170,136.00	585,732.00	-3.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	108,000.00	108,000.00	0.00	0.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		303,678.00	303,678.00		303,678.00	303,678.00	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	920,030.00	4,707,634.00	5,627,664.00	1,104,681.00	4,336,994.00	5,441,675.00	-3.3%
TOTAL, OTHER STATE REVENUE			1,455,662.00	5,308,802.00	6,764,464.00	1,636,419.00	4,810,808.00	6,447,227.00	-4.7%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	3,400.00	0.00	3,400.00	3,758.00	0.00	3,758.00	10.5%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	992,108.00	0.00	992,108.00	866,090.00	0.00	866,090.00	-12.7%
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	300,000.00	0.00	300,000.00	325,000.00	0.00	325,000.00	8.3%
Interagency Services		8677	0.00	24,231.00	24,231.00	0.00	24,231.00	24,231.00	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									



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,611,492.00	54,613.00	1,666,105.00	720,812.00	0.00	720,812.00	-56.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	124,170.00	0.00	124,170.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		2,124,836.00	2,124,836.00		2,124,836.00	2,124,836.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,031,170.00	2,203,680.00	5,234,850.00	1,915,660.00	2,149,067.00	4,064,727.00	-22.4%
TOTAL, REVENUES			77,082,872.00	8,480,128.00	85,563,000.00	78,823,969.00	7,896,031.00	86,720,000.00	1.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	21,452,045.00	2,774,745.00	24,226,790.00	22,327,686.00	2,854,427.00	25,182,113.00	3.9%
Certificated Pupil Support Salaries		1200	2,741,921.00	1,242,221.00	3,984,142.00	2,755,863.00	1,271,131.00	4,026,994.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,101,382.00	260,348.00	3,361,730.00	3,291,015.00	269,990.00	3,561,005.00	5.9%
Other Certificated Salaries		1900	3,313.00	0.00	3,313.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			27,298,661.00	4,277,314.00	31,575,975.00	28,374,564.00	4,395,548.00	32,770,112.00	3.8%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,100,023.00	1,665,602.00	3,765,625.00	2,183,459.00	1,827,899.00	4,011,358.00	6.5%
Classified Support Salaries		2200	1,751,597.00	539,711.00	2,291,308.00	1,839,298.00	759,335.00	2,598,633.00	13.4%
Classified Supervisors' and Administrators' Salaries		2300	1,864,838.00	364,186.00	2,229,024.00	2,045,012.00	276,439.00	2,321,451.00	4.1%
Clerical, Technical and Office Salaries		2400	2,471,305.00	254,807.00	2,726,112.00	2,640,195.00	283,929.00	2,924,124.00	7.3%
Other Classified Salaries		2900	687,719.00	212,479.00	900,198.00	784,252.00	185,362.00	969,614.00	7.7%
TOTAL, CLASSIFIED SALARIES			8,875,482.00	3,036,785.00	11,912,267.00	9,492,216.00	3,332,964.00	12,825,180.00	7.7%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,151,979.00	3,632,117.00	8,784,096.00	5,409,903.00	3,791,180.00	9,201,083.00	4.7%
PERS		3201-3202	2,050,201.00	659,000.00	2,709,201.00	2,213,761.00	763,488.00	2,977,249.00	9.9%
OASDI/Medicare/Alternative		3301-3302	1,066,015.00	275,316.00	1,341,331.00	1,119,180.00	308,058.00	1,427,238.00	6.4%
Health and Welfare Benefits		3401-3402	4,367,245.00	762,755.00	5,130,000.00	4,247,363.00	882,637.00	5,130,000.00	0.0%
Unemployment Insurance		3501-3502	23,862.00	5,423.00	29,285.00	24,053.00	5,579.00	29,632.00	1.2%
Workers' Compensation		3601-3602	397,099.00	80,524.00	477,623.00	414,954.00	83,962.00	498,916.00	4.5%
OPEB, Allocated		3701-3702	262,967.00	0.00	262,967.00	265,000.00	0.00	265,000.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	634,848.00	0.00	634,848.00	496,558.00	0.00	496,558.00	-21.8%
TOTAL, EMPLOYEE BENEFITS			13,954,216.00	5,415,135.00	19,369,351.00	14,190,772.00	5,834,904.00	20,025,676.00	3.4%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	931.00	92,621.00	93,552.00	0.00	170,136.00	170,136.00	81.9%
Books and Other Reference Materials		4200	48,055.00	3,915.00	51,970.00	38,695.00	4,000.00	42,695.00	-17.8%
Materials and Supplies		4300	1,730,664.00	524,856.00	2,255,520.00	1,525,700.00	419,129.00	1,944,829.00	-13.8%
Noncapitalized Equipment		4400	304,114.00	165,784.00	469,898.00	231,662.00	20,460.00	252,122.00	-46.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,083,764.00	787,176.00	2,870,940.00	1,796,057.00	613,725.00	2,409,782.00	-16.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	2,573,573.00	2,172,375.00	4,745,948.00	2,641,352.00	2,048,692.00	4,690,044.00	-1.2%
Travel and Conferences		5200	327,596.00	79,726.00	407,322.00	351,561.00	43,768.00	395,329.00	-2.9%
Dues and Memberships		5300	69,649.00	11,166.00	80,815.00	71,208.00	12,210.00	83,418.00	3.2%
Insurance		5400 - 5450	362,807.00	0.00	362,807.00	469,500.00	0.00	469,500.00	29.4%
Operations and Housekeeping Services		5500	1,030,931.00	78,881.00	1,109,812.00	1,060,107.00	90,000.00	1,150,107.00	3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	736,627.00	197,005.00	933,632.00	662,302.00	240,137.00	902,439.00	-3.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,760.00	0.00	2,760.00	2,760.00	0.00	2,760.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,694,426.00	2,119,153.00	4,813,579.00	2,409,154.00	1,913,008.00	4,322,162.00	-10.2%
Communications		5900	355,357.00	400.00	355,757.00	219,313.00	350.00	219,663.00	-38.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,153,726.00	4,658,706.00	12,812,432.00	7,887,257.00	4,348,165.00	12,235,422.00	-4.5%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	131,000.00	96,522.00	227,522.00	131,000.00	87,415.00	218,415.00	-4.0%
Buildings and Improvements of Buildings		6200	279,672.00	2,978,223.00	3,257,895.00	0.00	1,614,210.00	1,614,210.00	-50.5%
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	2,020,746.00	480,625.00	2,501,371.00	1,415,543.00	254,420.00	1,669,963.00	-33.2%
Equipment Replacement		6500	32,744.00	0.00	32,744.00	33,671.00	0.00	33,671.00	2.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	105,195.00	0.00	105,195.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			2,569,357.00	3,555,370.00	6,124,727.00	1,580,214.00	1,956,045.00	3,536,259.00	-42.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	127,215.00	280,000.00	407,215.00	155,000.00	280,000.00	435,000.00	6.8%
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	108,000.00	108,000.00	0.00	0.00	0.00	-100.0%
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	46,000.00	0.00	46,000.00	New
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	3,338.00	0.00	3,338.00	1,378.00	0.00	1,378.00	-58.7%
Other Debt Service - Principal		7439	96,740.00	0.00	96,740.00	40,191.00	0.00	40,191.00	-58.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			227,293.00	388,000.00	615,293.00	242,569.00	280,000.00	522,569.00	-15.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(29,128.00)	29,128.00	0.00	(32,814.00)	32,814.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(5,000.00)	0.00	(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(34,128.00)	29,128.00	(5,000.00)	(37,814.00)	32,814.00	(5,000.00)	0.0%
TOTAL, EXPENDITURES			63,128,371.00	22,147,614.00	85,275,985.00	63,525,835.00	20,794,165.00	84,320,000.00	-1.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,100,000.00	0.00	2,100,000.00	2,100,000.00	0.00	2,100,000.00	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	300,000.00	0.00	300,000.00	New
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			2,100,000.00	0.00	2,100,000.00	2,400,000.00	0.00	2,400,000.00	14.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	105,195.00	0.00	105,195.00	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			105,195.00	0.00	105,195.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(12,399,209.00)	12,399,209.00	0.00	(12,823,460.00)	12,823,460.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,399,209.00)	12,399,209.00	0.00	(12,823,460.00)	12,823,460.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(14,394,014.00)	12,399,209.00	(1,994,805.00)	(15,223,460.00)	12,823,460.00	(2,400,000.00)	20.3%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	72,596,040.00	0.00	72,596,040.00	75,271,890.00	0.00	75,271,890.00	3.7%
2) Federal Revenue		8100-8299	0.00	967,646.00	967,646.00	0.00	936,156.00	936,156.00	-3.3%
3) Other State Revenue		8300-8599	1,455,662.00	5,308,802.00	6,764,464.00	1,636,419.00	4,810,808.00	6,447,227.00	-4.7%
4) Other Local Revenue		8600-8799	3,031,170.00	2,203,680.00	5,234,850.00	1,915,660.00	2,149,067.00	4,064,727.00	-22.4%
5) TOTAL, REVENUES			77,082,872.00	8,480,128.00	85,563,000.00	78,823,969.00	7,896,031.00	86,720,000.00	1.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	34,765,737.00	13,142,661.00	47,908,398.00	34,606,792.00	13,115,114.00	47,721,906.00	-0.4%
2) Instruction - Related Services	2000-2999		6,620,250.00	936,389.00	7,556,639.00	7,035,307.00	879,355.00	7,914,662.00	4.7%
3) Pupil Services	3000-3999		6,716,679.00	2,656,412.00	9,373,091.00	6,977,179.00	2,780,793.00	9,757,972.00	4.1%
4) Ancillary Services	4000-4999		2,286,724.00	0.00	2,286,724.00	2,168,333.00	0.00	2,168,333.00	-5.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-8999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,272,586.00	33,964.00	8,306,550.00	8,331,622.00	32,814.00	8,364,436.00	0.7%
8) Plant Services	8000-8999		4,239,102.00	4,990,188.00	9,229,290.00	4,164,033.00	3,706,089.00	7,870,122.00	-14.7%
9) Other Outgo	9000-9999		227,293.00	388,000.00	615,293.00	242,569.00	280,000.00	522,569.00	-15.1%
10) TOTAL, EXPENDITURES			63,128,371.00	22,147,614.00	85,275,985.00	63,525,835.00	20,794,165.00	84,320,000.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,954,501.00	(13,667,486.00)	287,015.00	15,298,134.00	(12,898,134.00)	2,400,000.00	736.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		2,100,000.00	0.00	2,100,000.00	2,400,000.00	0.00	2,400,000.00	14.3%
2) Other Sources/Uses									
a) Sources	8930-8979		105,195.00	0.00	105,195.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(12,399,209.00)	12,399,209.00	0.00	(12,823,460.00)	12,823,460.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,394,014.00)	12,399,209.00	(1,994,805.00)	(15,223,460.00)	12,823,460.00	(2,400,000.00)	20.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(439,513.00)	(1,268,277.00)	(1,707,790.00)	74,674.00	(74,674.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		18,351,328.00	5,404,251.00	23,755,579.00	17,911,815.00	4,135,974.00	22,047,789.00	-7.2%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,351,328.00	5,404,251.00	23,755,579.00	17,911,815.00	4,135,974.00	22,047,789.00	-7.2%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,351,328.00	5,404,251.00	23,755,579.00	17,911,815.00	4,135,974.00	22,047,789.00	-7.2%
2) Ending Balance, June 30 (E + F1e)			17,911,815.00	4,135,974.00	22,047,789.00	17,986,489.00	4,061,300.00	22,047,789.00	0.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	4,135,974.00	4,135,974.00	0.00	4,061,300.00	4,061,300.00	-1.8%
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		1,426,709.00	0.00	1,426,709.00	1,010,151.00	0.00	1,010,151.00	-29.2%
d) Assigned									
Other Assignments (by Resource/Object)	9780		12,035,106.00	0.00	12,035,106.00	12,576,338.00	0.00	12,576,338.00	4.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		4,400,000.00	0.00	4,400,000.00	4,350,000.00	0.00	4,350,000.00	-1.1%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	154,583.00	109,909.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	142,210.00	142,210.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	309,181.00	309,181.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,530,000.00	3,500,000.00
Total, Restricted Balance		4,135,974.00	4,061,300.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	235,220.00	289,012.00	64.3%
5) TOTAL, REVENUES			235,220.00	289,012.00	64.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	91,732.00	88,110.00	-91.1%
5) Services and Other Operating Expenditures		5000-5999	109,147.00	200,704.00	93.7%
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			200,879.00	288,814.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			34,341.00	198.00	-99.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			34,341.00	198.00	-99.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	237,617.00	271,958.00	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			237,617.00	271,958.00	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			237,617.00	271,958.00	14.5%
2) Ending Balance, June 30 (E + F1e)			271,958.00	272,156.00	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	271,958.00	272,156.00	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	265,398.00		
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	6,560.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			271,958.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			271,958.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	229,404.00	282,874.00	23.3%
Interest		8660	100.00	136.00	36.0%
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	5,716.00	6,002.00	5.0%
TOTAL, REVENUES			235,220.00	289,012.00	64.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	80,914.00	88,110.00	8.9%
Noncapitalized Equipment		4400	10,818.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			91,732.00	88,110.00	-91.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	6,225.00	6,536.00	5.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	102,922.00	194,168.00	88.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,147.00	200,704.00	93.7%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			200,879.00	288,814.00	2.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	235,220.00	289,012.00	64.3%
5) TOTAL, REVENUES			235,220.00	289,012.00	64.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		200,879.00	288,814.00	43.8%
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			200,879.00	288,814.00	43.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			34,341.00	198.00	-99.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			34,341.00	198.00	-99.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	237,617.00	271,958.00	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			237,617.00	271,958.00	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			237,617.00	271,958.00	14.5%
2) Ending Balance, June 30 (E + F1e)			271,958.00	272,156.00	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	271,958.00	272,156.00	0.1%
c) Committed					

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

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
8210	Student Activity Funds	271,958.00	272,156.00
Total, Restricted Balance		271,958.00	272,156.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	134,937.00	134,937.00	0.0%
4) Other Local Revenue		8600-8799	2,430.00	1,251.00	-48.5%
5) TOTAL, REVENUES			137,367.00	136,188.00	-0.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,040.00	29,211.00	16.7%
3) Employee Benefits		3000-3999	8,885.00	10,477.00	17.9%
4) Books and Supplies		4000-4999	7,920.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	127,000.00	91,500.00	-28.0%
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	5,000.00	5,000.00	0.0%
9) TOTAL, EXPENDITURES			173,845.00	136,188.00	-21.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(36,478.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(36,478.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,478.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,478.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,478.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	134,937.00	134,937.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			134,937.00	134,937.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,430.00	1,251.00	-48.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,430.00	1,251.00	-48.5%
TOTAL, REVENUES			137,367.00	136,188.00	-0.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	25,040.00	29,211.00	16.7%
TOTAL, CLASSIFIED SALARIES			25,040.00	29,211.00	16.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,680.00	7,902.00	18.3%
OASDI/Medicare/Alternative		3301-3302	1,915.00	2,236.00	16.8%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	13.00	15.00	15.4%
Workers' Compensation		3601-3602	277.00	324.00	17.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,885.00	10,477.00	17.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,067.00	0.00	-100.0%
Noncapitalized Equipment		4400	2,853.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,920.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	77,000.00	41,500.00	-46.1%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	50,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127,000.00	91,500.00	-28.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	5,000.00	5,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,000.00	5,000.00	0.0%
TOTAL, EXPENDITURES			173,845.00	136,188.00	-21.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	134,937.00	134,937.00	0.0%
4) Other Local Revenue		8600-8799	2,430.00	1,251.00	-48.5%
5) TOTAL, REVENUES			137,367.00	136,188.00	-0.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		134,920.00	91,500.00	-32.2%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		33,925.00	39,688.00	17.0%
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		5,000.00	5,000.00	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			173,845.00	136,188.00	-21.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(36,478.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(36,478.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,478.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,478.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,478.00	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	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,300.00	390,694.00	2,296.9%
5) TOTAL, REVENUES			16,300.00	390,694.00	2,296.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	235,452.00	New
3) Employee Benefits		3000-3999	0.00	150,192.00	New
4) Books and Supplies		4000-4999	16,125.00	5,225.00	-67.6%
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			16,125.00	390,669.00	2,324.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			175.00	(175.00)	-200.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			175.00	(175.00)	-200.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	175.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	175.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	175.00	New
2) Ending Balance, June 30 (E + F1e)			175.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	175.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	175.00	5,000.00	2,757.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	16,125.00	385,694.00	2,291.9%
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			16,300.00	390,694.00	2,296.9%
TOTAL, REVENUES			16,300.00	390,694.00	2,296.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	235,452.00	New

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	235,452.00	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	65,455.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	18,013.00	New
Health and Welfare Benefits		3401-3402	0.00	64,000.00	New
Unemployment Insurance		3501-3502	0.00	120.00	New
Workers' Compensation		3601-3602	0.00	2,604.00	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	150,192.00	New
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,125.00	5,225.00	-67.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,125.00	5,225.00	-67.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,125.00	390,869.00	2,324.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,300.00	390,694.00	2,296.9%
5) TOTAL, REVENUES			16,300.00	390,694.00	2,296.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		16,125.00	390,869.00	2,324.0%
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			16,125.00	390,869.00	2,324.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			175.00	(175.00)	-200.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			175.00	(175.00)	-200.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	175.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	175.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	175.00	New
2) Ending Balance, June 30 (E + F1e)			175.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	175.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	175.00	0.00
Total, Restricted Balance		175.00	0.00



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	198,430.00	260,550.00	31.3%
3) Other State Revenue		8300-8599	816,248.00	810,000.00	-0.8%
4) Other Local Revenue		8600-8799	70,605.00	91,352.00	29.4%
5) TOTAL, REVENUES			1,085,283.00	1,161,902.00	7.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	587,970.00	661,938.00	12.6%
3) Employee Benefits		3000-3999	203,557.00	236,955.00	16.4%
4) Books and Supplies		4000-4999	582,370.00	585,759.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	21,346.00	19,440.00	-8.9%
6) Capital Outlay		6000-6999	0.00	23,908.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,395,243.00	1,528,000.00	9.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(309,960.00)	(366,098.00)	18.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	300,000.00	New
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	300,000.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(309,960.00)	(66,098.00)	-78.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,258.00	95,298.00	-76.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			405,258.00	95,298.00	-76.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,258.00	95,298.00	-76.5%
2) Ending Balance, June 30 (E + F1e)			95,298.00	29,200.00	-69.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,295.00	1,295.00	0.0%
Stores		9712	20,095.00	20,095.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,908.00	7,810.00	-89.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	173,430.00	200,550.00	15.6%
Donated Food Commodities		8221	25,000.00	60,000.00	140.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			198,430.00	260,550.00	31.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	816,248.00	810,000.00	-0.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			816,248.00	810,000.00	-0.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	62,400.00	84,702.00	35.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,705.00	6,150.00	-20.2%
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	500.00	500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,605.00	91,352.00	29.4%
TOTAL, REVENUES			1,085,283.00	1,161,902.00	7.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	501,380.00	570,298.00	13.7%
Classified Supervisors' and Administrators' Salaries		2300	86,590.00	91,640.00	5.8%
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			587,970.00	661,938.00	12.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	153,138.00	178,654.00	16.7%
OASDI/Medicare/Alternative		3301-3302	43,794.00	50,643.00	15.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	289.00	334.00	15.6%
Workers' Compensation		3601-3602	6,336.00	7,324.00	15.6%
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			203,557.00	236,955.00	16.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,932.00	8,867.00	-50.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	564,438.00	576,892.00	2.2%
TOTAL, BOOKS AND SUPPLIES			582,370.00	585,759.00	0.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,600.00	3,600.00	0.0%
Dues and Memberships		5300	300.00	0.00	-100.0%
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	(2,760.00)	(2,760.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,106.00	18,500.00	-8.0%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,346.00	19,440.00	-8.9%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	23,908.00	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	23,908.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,395,243.00	1,528,000.00	9.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	300,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	300,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24		2024-25	Percent
			Estimated	Actuals		
All Other Financing Uses		7699	0.00		0.00	0.0%
(d) TOTAL, USES			0.00		0.00	0.0%
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.0%
Contributions from Restricted Revenues		8990	0.00		0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00		0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00		300,000.00	New

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	198,430.00	260,550.00	31.3%
3) Other State Revenue		8300-8599	816,248.00	810,000.00	-0.8%
4) Other Local Revenue		8600-8799	70,605.00	91,352.00	29.4%
5) TOTAL, REVENUES			1,085,283.00	1,161,902.00	7.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,395,243.00	1,528,000.00	9.5%
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			1,395,243.00	1,528,000.00	9.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(309,960.00)	(366,098.00)	18.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	300,000.00	New
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	300,000.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(309,960.00)	(66,098.00)	-78.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,258.00	95,298.00	-76.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			405,258.00	95,298.00	-76.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,258.00	95,298.00	-76.5%
2) Ending Balance, June 30 (E + F1e)			95,298.00	29,200.00	-69.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,295.00	1,295.00	0.0%
Stores		9712	20,095.00	20,095.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,908.00	7,810.00	-89.4%
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%

				2023-24 Estimated Actuals	2024-25 Budget
Resource		Description			
	5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)		0.00	7,810.00
	7033	Child Nutrition: School Food Best Practices Apportionment		73,908.00	0.00
Total, Restricted Balance				73,908.00	7,810.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	884,180.00	686,300.00	-22.4%
5) TOTAL, REVENUES			884,180.00	686,300.00	-22.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			884,180.00	686,300.00	-22.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
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			500,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,384,180.00	686,300.00	-50.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,202,535.00	21,586,715.00	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,202,535.00	21,586,715.00	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,202,535.00	21,586,715.00	6.9%
2) Ending Balance, June 30 (E + F1e)			21,586,715.00	22,273,015.00	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	21,586,715.00	22,273,015.00	3.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	884,180.00	686,300.00	-22.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			884,180.00	686,300.00	-22.4%
TOTAL, REVENUES			884,180.00	686,300.00	-22.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	0.00	-100.0%



Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	884,180.00	686,300.00	-22.4%
5) TOTAL, REVENUES			884,180.00	686,300.00	-22.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			884,180.00	686,300.00	-22.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
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			500,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,384,180.00	686,300.00	-50.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,202,535.00	21,586,715.00	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,202,535.00	21,586,715.00	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,202,535.00	21,586,715.00	6.9%
2) Ending Balance, June 30 (E + F1e)			21,586,715.00	22,273,015.00	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	21,586,715.00	22,273,015.00	3.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	148,300.00	150,000.00	1.1%
5) TOTAL, REVENUES			148,300.00	150,000.00	1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,789.00	0.00	-100.0%
6) Capital Outlay		6000-6999	167,900.00	283,510.00	68.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			174,689.00	283,510.00	62.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,389.00)	(133,510.00)	405.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(26,389.00)	(133,510.00)	405.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	184,899.00	158,510.00	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,899.00	158,510.00	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,899.00	158,510.00	-14.3%
2) Ending Balance, June 30 (E + F1e)			158,510.00	25,000.00	-84.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	158,510.00	25,000.00	-84.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,300.00	5,800.00	-30.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	140,000.00	144,200.00	3.0%
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			148,300.00	150,000.00	1.1%
TOTAL, REVENUES			148,300.00	150,000.00	1.1%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,789.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,789.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	167,900.00	283,510.00	68.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			167,900.00	283,510.00	68.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			174,689.00	283,510.00	62.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	148,300.00	150,000.00	1.1%
5) TOTAL, REVENUES			148,300.00	150,000.00	1.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		174,689.00	283,510.00	62.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			174,689.00	283,510.00	62.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(26,389.00)	(133,510.00)	405.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(26,389.00)	(133,510.00)	405.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	184,899.00	158,510.00	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,899.00	158,510.00	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,899.00	158,510.00	-14.3%
2) Ending Balance, June 30 (E + F1e)			158,510.00	25,000.00	-84.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	158,510.00	25,000.00	-84.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	158,510.00	25,000.00
Total, Restricted Balance		158,510.00	25,000.00



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,641,872.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	374,750.00	290,585.00	-22.5%
5) TOTAL, REVENUES			2,016,622.00	290,585.00	-85.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,905.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	96,727.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,259,933.00	2,146,800.00	-34.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,374,565.00	2,146,800.00	-36.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,357,943.00)	(1,856,215.00)	36.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,100,000.00	2,100,000.00	0.0%
b) Transfers Out		7600-7629	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			1,600,000.00	2,100,000.00	31.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			242,057.00	243,785.00	0.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,111,103.00	8,353,160.00	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,111,103.00	8,353,160.00	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,111,103.00	8,353,160.00	3.0%
2) Ending Balance, June 30 (E + F1e)			8,353,160.00	8,596,945.00	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,353,160.00	8,596,945.00	2.9%
Facilities Repair & Replacement 4040	0000	9760	615,395.00		
Aliso Property 4041	0000	9760	4,193,833.00		
Capital Improvement Plan 4042	0000	9760	3,543,932.00		
Facilities Repair & Replacement 4040	0000	9760		1,332,240.00	
Aliso Property 4041	0000	9760		4,333,738.00	
Capital Improvement Plan 4042	0000	9760		2,930,967.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,641,872.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,641,872.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	42,500.00	42,500.00	0.0%
Interest		8660	332,250.00	248,085.00	-25.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			374,750.00	290,585.00	-22.5%
TOTAL, REVENUES			2,016,622.00	290,585.00	-85.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	496.00	0.00	-100.0%
Noncapitalized Equipment		4400	17,409.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			17,905.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,727.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			96,727.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	207,582.00	1,772,270.00	753.8%
Buildings and Improvements of Buildings		6200	2,902,436.00	374,530.00	-87.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	149,915.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,259,933.00	2,146,800.00	-34.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,374,565.00	2,146,800.00	-36.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	2,100,000.00	2,100,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,100,000.00	2,100,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	500,000.00	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			1,600,000.00	2,100,000.00	31.3%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,641,872.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	374,750.00	290,585.00	-22.5%
5) TOTAL, REVENUES			2,016,622.00	290,585.00	-85.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,374,565.00	2,146,800.00	-36.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,374,565.00	2,146,800.00	-36.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,357,943.00)	(1,856,215.00)	36.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,100,000.00	2,100,000.00	0.0%
b) Transfers Out		7600-7629	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			1,600,000.00	2,100,000.00	31.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			242,057.00	243,785.00	0.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,111,103.00	8,353,160.00	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,111,103.00	8,353,160.00	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,111,103.00	8,353,160.00	3.0%
2) Ending Balance, June 30 (E + F1e)			8,353,160.00	8,596,945.00	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	8,353,160.00	8,596,945.00	2.9%
Facilities Repair & Replacement 4040	0000	9760	615,395.00		
Aliso Property 4041	0000	9760	4,193,833.00		
Capital Improvement Plan 4042	0000	9760	3,543,932.00		
Facilities Repair & Replacement 4040	0000	9760		1,332,240.00	
Aliso Property 4041	0000	9760		4,333,738.00	
Capital Improvement Plan 4042	0000	9760		2,930,967.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,520,046.00	2,791,804.00	10.8%
5) TOTAL, REVENUES			2,520,046.00	2,791,804.00	10.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,549,800.00	2,689,800.00	5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,549,800.00	2,689,800.00	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,754.00)	102,004.00	-442.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(29,754.00)	102,004.00	-442.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,466,806.00	2,461,796.00	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,466,806.00	2,461,796.00	-0.2%
d) Other Restatements		9795	24,744.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,491,550.00	2,461,796.00	-1.2%
2) Ending Balance, June 30 (E + F1e)			2,461,796.00	2,563,800.00	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,461,796.00	2,563,800.00	4.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,424,041.00	2,695,799.00	11.2%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	90,342.00	90,342.00	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	5,663.00	5,663.00	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			2,520,046.00	2,791,804.00	10.8%
TOTAL, REVENUES			2,520,046.00	2,791,804.00	10.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,110,000.00	2,250,000.00	6.6%
Bond Interest and Other Service Charges		7434	439,800.00	439,800.00	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)			2,549,800.00	2,689,800.00	5.5%
TOTAL, EXPENDITURES			2,549,800.00	2,689,800.00	5.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%



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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,520,046.00	2,791,804.00	10.8%
5) TOTAL, REVENUES			2,520,046.00	2,791,804.00	10.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,549,800.00	2,689,800.00	5.5%
10) TOTAL, EXPENDITURES			2,549,800.00	2,689,800.00	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(29,754.00)	102,004.00	-442.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(29,754.00)	102,004.00	-442.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,466,806.00	2,461,796.00	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,466,806.00	2,461,796.00	-0.2%
d) Other Restatements		9795	24,744.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,491,550.00	2,461,796.00	-1.2%
2) Ending Balance, June 30 (E + F1e)			2,461,796.00	2,563,800.00	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,461,796.00	2,563,800.00	4.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	2,461,796.00	2,563,800.00
Total, Restricted Balance		2,461,796.00	2,563,800.00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,258.23	2,258.23	2,481.41	2,177.10	2,177.10	2,341.33
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,258.23	2,258.23	2,481.41	2,177.10	2,177.10	2,341.33
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	9.12	9.12	9.12	7.44	7.44	7.44
b. Special Education-Special Day Class	1.84	1.84	1.84	1.86	1.86	1.86
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.30	.30	.30	.30	.30	.30
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	11.26	11.26	11.26	9.60	9.60	9.60
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,269.49	2,269.49	2,492.67	2,186.70	2,186.70	2,350.93
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			24,248,396.00	20,554,713.00	16,646,387.00	12,491,318.00	7,677,377.00	13,257,992.00	32,528,197.00	26,191,562.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		82,231.00	82,231.00	206,865.00	82,231.00	0.00	124,634.00	32,892.00	37,278.00
Property Taxes	8020- 8079		1,239,700.00	0.00	1,029,050.00	0.00	12,717,972.00	24,770,640.00	2,936,247.00	0.00
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		0.00	0.00	0.00	77,715.00	0.00	0.00	116,813.00	0.00
Other State Revenue	8300- 8599		272,917.00	272,917.00	292,009.00	272,917.00	116,142.00	185,781.00	109,166.00	124,496.00
Other Local Revenue	8600- 8799		7,100.00	94,566.00	158,467.00	812,006.00	171,467.00	399,664.00	463,515.00	265,461.00
Interfund Transfers In	8900- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,601,948.00	449,714.00	1,686,391.00	1,244,869.00	13,005,581.00	25,480,719.00	3,658,633.00	427,235.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		327,701.00	983,103.00	2,949,310.00	2,949,310.00	3,277,011.00	0.00	6,226,321.00	2,949,310.00
Classified Salaries	2000- 2999		0.00	641,259.00	1,026,014.00	1,026,014.00	1,282,518.00	1,026,014.00	1,154,266.00	1,026,014.00
Employee Benefits	3000- 3999		1,001,284.00	1,201,541.00	801,027.00	2,002,568.00	1,001,284.00	1,401,797.00	2,002,568.00	1,001,284.00
Books and Supplies	4000- 4999		0.00	457,859.00	385,565.00	216,880.00	120,489.00	72,293.00	120,489.00	120,489.00
Services	5000- 5999		611,771.00	1,101,188.00	734,125.00	978,834.00	978,834.00	856,480.00	1,101,188.00	611,771.00
Capital Outlay	6000- 6999		0.00	0.00	176,813.00	70,725.00	212,176.00	35,363.00	282,901.00	141,450.00
Other Outgo	7000- 7499		25,878.00	25,878.00	46,581.00	98,338.00	0.00	15,527.00	20,703.00	25,878.00
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	2,400,000.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,966,634.00	4,410,828.00	6,119,435.00	7,342,669.00	6,872,312.00	5,807,474.00	10,908,436.00	5,876,196.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	160,000.00	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	1,993,038.00	253,991.00	0.00	547,294.00	617,682.00	40,116.00	11,335.00	91,814.00	20,285.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	12,000.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	(72,344.00)	(38,254.00)	(44,084.00)	674.00	(1,300.00)	1,529.00	(8,968.00)	168.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		2,165,038.00	303,647.00	(38,254.00)	503,210.00	618,356.00	38,816.00	12,864.00	82,846.00	20,453.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,112,307.00	3,632,644.00	(91,042.00)	225,235.00	(665,503.00)	591,470.00	415,904.00	(830,322.00)	648,107.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		4,112,307.00	3,632,644.00	(91,042.00)	225,235.00	(665,503.00)	591,470.00	415,904.00	(830,322.00)	648,107.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,947,269.00)	(3,328,997.00)	52,788.00	277,975.00	1,283,859.00	(552,654.00)	(403,040.00)	913,168.00	(627,654.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,693,683.00)	(3,908,326.00)	(4,155,069.00)	(4,813,941.00)	5,580,615.00	19,270,205.00	(6,336,635.00)	(6,076,615.00)
F. ENDING CASH (A + E)			20,554,713.00	16,646,387.00	12,491,318.00	7,677,377.00	13,257,992.00	32,528,197.00	26,191,562.00	20,114,947.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										



Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		20,114,947.00	19,151,225.00	37,010,303.00	31,802,342.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	140,650.00	37,278.00	37,278.00	154,822.00	0.00		1,018,390.00	1,018,390.00
Property Taxes	8020-8079	4,945,878.00	24,729,390.00	1,509,358.00	375,265.00	0.00		74,253,500.00	74,253,500.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	0.00	116,813.00	0.00	116,812.00	508,003.00		936,156.00	936,156.00
Other State Revenue	8300-8599	306,009.00	124,706.00	426,179.00	3,455,377.00	488,611.00		6,447,227.00	6,447,227.00
Other Local Revenue	8600-8799	300,296.00	265,461.00	265,461.00	369,208.00	492,055.00		4,064,727.00	4,064,727.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		5,692,833.00	25,273,648.00	2,238,276.00	4,471,484.00	1,488,669.00	0.00	86,720,000.00	86,720,000.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,949,310.00	3,277,011.00	2,949,310.00	3,604,714.00	327,701.00		32,770,112.00	32,770,112.00
Classified Salaries	2000-2999	1,154,266.00	1,282,518.00	1,026,014.00	1,282,520.00	897,763.00		12,825,180.00	12,825,180.00
Employee Benefits	3000-3999	1,602,054.00	1,802,311.00	2,002,568.00	3,404,363.00	801,027.00		20,025,676.00	20,025,676.00
Books and Supplies	4000-4999	96,391.00	168,685.00	144,587.00	216,881.00	289,174.00		2,409,782.00	2,409,782.00
Services	5000-5999	978,834.00	734,125.00	978,834.00	1,345,896.00	1,223,542.00		12,235,422.00	12,235,422.00
Capital Outlay	6000-6999	35,363.00	176,813.00	318,263.00	1,732,766.00	353,626.00		3,536,259.00	3,536,259.00
Other Outgo	7000-7499	77,635.00	5,176.00	25,878.00	67,286.00	82,811.00		517,569.00	517,569.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		2,400,000.00	2,400,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		6,893,853.00	7,446,639.00	7,445,454.00	11,654,426.00	3,975,644.00	0.00	86,720,000.00	86,720,000.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	(110,000.00)		0.00	
Accounts Receivable	9200-9299	20,807.00	9,824.00	0.00	379,891.00	(1,488,669.00)		504,370.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(12,000.00)		0.00	
Other Current Assets	9340	(1,153.00)	9,515.00	(783.00)	155,000.00	0.00		0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		19,654.00	19,339.00	(783.00)	534,891.00	(1,610,669.00)	0.00	504,370.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(217,644.00)	(12,730.00)	0.00	416,188.00	(3,975,644.00)		136,663.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		(217,644.00)	(12,730.00)	0.00	416,188.00	(3,975,644.00)	0.00	136,663.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		237,298.00	32,069.00	(783.00)	118,703.00	2,364,975.00	0.00	367,707.00	
E. NET INCREASE/DECREASE (B - C + D)		(963,722.00)	17,859,078.00	(5,207,961.00)	(7,064,239.00)	(122,000.00)	0.00	367,707.00	0.00
F. ENDING CASH (A + E)		19,151,225.00	37,010,303.00	31,802,342.00	24,738,103.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								24,616,103.00	

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)
(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	75,271,890.00	3.58%	77,965,400.00	4.72%	81,648,248.00
2. Federal Revenues	8100-8299	936,156.00	-3.53%	903,122.00	0.00%	903,122.00
3. Other State Revenues	8300-8599	6,447,227.00	-1.97%	6,320,284.00	1.25%	6,399,442.00
4. Other Local Revenues	8600-8799	4,064,727.00	-6.75%	3,790,224.00	-2.85%	3,682,122.00
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)		86,720,000.00	2.60%	88,979,030.00	4.11%	92,632,934.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,770,112.00		33,269,719.00
b. Step & Column Adjustment				499,607.00		431,190.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,770,112.00	1.52%	33,269,719.00	1.30%	33,700,909.00
2. Classified Salaries						
a. Base Salaries				12,825,180.00		12,945,085.00
b. Step & Column Adjustment				119,905.00		67,782.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(43,817.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,825,180.00	0.93%	12,945,085.00	0.19%	12,969,050.00
3. Employee Benefits	3000-3999	20,025,676.00	1.50%	20,326,555.00	1.33%	20,596,982.00
4. Books and Supplies	4000-4999	2,409,782.00	12.72%	2,716,386.00	9.89%	2,985,127.00
5. Services and Other Operating Expenditures	5000-5999	12,235,422.00	-0.43%	12,182,847.00	1.93%	12,418,441.00
6. Capital Outlay	6000-6999	3,536,259.00	24.68%	4,408,980.00	-13.07%	3,832,757.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	522,569.00	-7.25%	484,668.00	0.00%	484,668.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,000.00)	0.00%	(5,000.00)	0.00%	(5,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,400,000.00	458.33%	13,400,000.00	-74.63%	3,400,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		86,720,000.00	15.00%	99,729,240.00	-9.37%	90,382,934.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		(10,750,210.00)		2,250,000.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,047,789.00		22,047,789.00		11,297,579.00
2. Ending Fund Balance (Sum lines C and D1)		22,047,789.00		11,297,579.00		13,547,579.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740	4,061,300.00		4,366,471.00		3,959,181.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,010,151.00		593,593.00		177,037.00
d. Assigned	9780	12,576,338.00		1,287,515.00		4,811,361.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,350,000.00		5,000,000.00		4,550,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,047,789.00		11,297,579.00		13,547,579.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,350,000.00		5,000,000.00		4,550,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,350,000.00		5,000,000.00		4,550,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.02%		5.01%		5.03%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,177.10		2,163.87		2,131.74
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		86,720,000.00		99,729,240.00		90,382,934.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		86,720,000.00		99,729,240.00		90,382,934.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,601,600.00		2,991,877.20		2,711,488.02
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)		2,601,600.00		2,991,877.20		2,711,488.02
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	2,760.00	0.00	0.00	(5,000.00)				
Other Sources/Uses Detail					0.00	2,100,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	5,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,760.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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					500,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,100,000.00	500,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	2,760.00	(2,760.00)	5,000.00	(5,000.00)	2,600,000.00	2,600,000.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	2,760.00	0.00	0.00	(5,000.00)				
Other Sources/Uses Detail					0.00	2,400,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	5,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,760.00)	0.00	0.00				
Other Sources/Uses Detail					300,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,100,000.00	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								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,760.00	(2,760.00)	5,000.00	(5,000.00)	2,400,000.00	2,400,000.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	2,177.10
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	2,673	2,678		
Charter School				
Total ADA	2,673	2,678	N/A	Met
Second Prior Year (2022-23)				
District Regular	2,393	2,612		
Charter School				
Total ADA	2,393	2,612	N/A	Met
First Prior Year (2023-24)				
District Regular	2,476	2,481		
Charter School		0		
Total ADA	2,476	2,481	N/A	Met
Budget Year (2024-25)				
District Regular	2,341			
Charter School	0			
Total ADA	2,341			

1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	2,671	2,578		
Charter School				
<b>Total Enrollment</b>	<b>2,671</b>	<b>2,578</b>	<b>3.5%</b>	<b>Not Met</b>
Second Prior Year (2022-23)				
District Regular	2,499	2,456		
Charter School				
<b>Total Enrollment</b>	<b>2,499</b>	<b>2,456</b>	<b>1.7%</b>	<b>Not Met</b>
First Prior Year (2023-24)				
District Regular	2,428	2,383		
Charter School				
<b>Total Enrollment</b>	<b>2,428</b>	<b>2,383</b>	<b>1.9%</b>	<b>Not Met</b>
Budget Year (2024-25)				
District Regular	2,304			
Charter School				
<b>Total Enrollment</b>	<b>2,304</b>			

**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)

Moderate projections were used to plan for staffing needs. Since the District is community-funded, the financial implications are relatively minimal.

- 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)

Moderate projections were used to plan for staffing needs. Since the District is community-funded, the financial implications are relatively minimal.

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	2,395	2,578	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,395</b>	<b>2,578</b>	<b>92.9%</b>
Second Prior Year (2022-23)			
District Regular	2,297	2,456	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,297</b>	<b>2,456</b>	<b>93.5%</b>
First Prior Year (2023-24)			
District Regular	2,258	2,383	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,258</b>	<b>2,383</b>	<b>94.8%</b>
Historical Average Ratio:			93.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.2%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	2,177	2,304		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,177</b>	<b>2,304</b>	<b>94.5%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	2,164	2,290		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,164</b>	<b>2,290</b>	<b>94.5%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	2,132	2,256		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,132</b>	<b>2,256</b>	<b>94.5%</b>	<b>Not Met</b>

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

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

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

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

Lower attendance rates are due to the effects of the COVID-19 pandemic in 22-23 and 23-24 which lowers the average ratio ADA to enrollment. Higher rates of absences are related to COVID-19 cases and associated quarantines.



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: Basic Aid

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)	2,492.67	2,350.93	2,252.48	2,209.22
b.	Prior Year ADA (Funded)		2,492.67	2,350.93	2,252.48
c.	Difference (Step 1a minus Step 1b)		(141.74)	(98.45)	(43.26)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(5.69%)	(4.19%)	(1.92%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		72,596,040.00	75,271,890.00	77,965,400.00
b1.	COLA percentage		.76%	2.73%	3.11%
b2.	COLA amount (proxy for purposes of this criterion)		551,729.90	2,054,922.60	2,424,723.94
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		.76%	2.73%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(4.93%)	(1.46%)	1.19%
LCFF Revenue Standard (Step 3, plus/minus 1%):			N/A	N/A	N/A

**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)	71,560,520.00	74,253,500.00	76,966,700.00	80,658,200.00
Percent Change from Previous Year		3.76%	3.65%	4.80%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		2.76% to 4.76%	2.65% to 4.65%	3.80% to 5.80%

**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)	72,607,258.00	75,271,890.00	77,965,400.00	81,648,248.00
District's Projected Change in LCFF Revenue:		3.67%	3.58%	4.72%
Basic Aid Standard		2.76% to 4.76%	2.65% to 4.65%	3.80% to 5.80%
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

5.       **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	41,895,668.50	50,716,097.18	82.6%
Second Prior Year (2022-23)	45,394,720.70	55,628,170.75	81.6%
First Prior Year (2023-24)	50,128,359.00	63,128,371.00	79.4%
Historical Average Ratio:			81.2%
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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		78.2% to 84.2%	78.2% to 84.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	52,057,552.00	63,525,835.00	81.9%	Met
1st Subsequent Year (2025-26)	52,752,339.00	65,258,018.00	80.8%	Met
2nd Subsequent Year (2026-27)	53,303,226.00	65,776,764.00	81.0%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(4.93%)	(1.46%)	1.19%
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-14.93% to 5.07%</b>	<b>-11.46% to 8.54%</b>	<b>-8.81% to 11.19%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.93% to 0.07%	-6.46% to 3.54%	-3.81% to 6.19%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	967,646.00		
Budget Year (2024-25)	936,156.00	(3.25%)	No
1st Subsequent Year (2025-26)	903,122.00	(3.53%)	No
2nd Subsequent Year (2026-27)	903,122.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2023-24)	6,764,464.00		
Budget Year (2024-25)	6,447,227.00	(4.69%)	No
1st Subsequent Year (2025-26)	6,320,284.00	(1.97%)	No
2nd Subsequent Year (2026-27)	6,399,442.00	1.25%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2023-24)	5,234,850.00		
Budget Year (2024-25)	4,064,727.00	(22.35%)	Yes
1st Subsequent Year (2025-26)	3,790,224.00	(6.75%)	Yes
2nd Subsequent Year (2026-27)	3,682,122.00	(2.85%)	No

**Explanation:**  
(required if Yes)

In the 24-25 budget, the donation revenues that were budgeted for 23-24 were removed. There were also reductions in interest earnings and outdoor education in subsequent years.

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

First Prior Year (2023-24)	2,870,940.00		
Budget Year (2024-25)	2,409,782.00	(16.06%)	Yes
1st Subsequent Year (2025-26)	2,716,386.00	12.72%	Yes
2nd Subsequent Year (2026-27)	2,985,127.00	9.89%	Yes

**Explanation:**  
(required if Yes)

In the 24-25 budget, the expenses associated with donation revenues were eliminated. Math adoption expenses were included in the 25-26 and 26-27 budget.

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

First Prior Year (2023-24)	12,812,432.00		
Budget Year (2024-25)	12,235,422.00	(4.50%)	No
1st Subsequent Year (2025-26)	12,182,847.00	(.43%)	No
2nd Subsequent Year (2026-27)	12,418,441.00	1.93%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)	12,966,960.00		
Budget Year (2024-25)	11,448,110.00	(11.71%)	Met
1st Subsequent Year (2025-26)	11,013,630.00	(3.80%)	Met
2nd Subsequent Year (2026-27)	10,984,686.00	(.26%)	Met

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

First Prior Year (2023-24)	15,683,372.00		
Budget Year (2024-25)	14,645,204.00	(6.62%)	Met
1st Subsequent Year (2025-26)	14,899,233.00	1.73%	Met
2nd Subsequent Year (2026-27)	15,403,568.00	3.38%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

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

**Explanation:**

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

7. CRITERION: Facilities Maintenance

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

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

NOTE:

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

83,798,581.00

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

0.00

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

83,798,581.00

2,513,957.43

3,676,089.00

Met

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

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

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

Explanation:

(required if NOT met and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
a.	Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b.	Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	3,930,000.00	4,400,000.00
c.	Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,675,000.00	0.00	0.00
d.	Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e.	Available Reserves (Lines 1a through 1d)	3,675,000.00	3,930,000.00	4,400,000.00
2.	Expenditures and Other Financing Uses			
a.	District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	73,429,227.16	78,020,821.76	87,375,985.00
b.	Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c.	Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	73,429,227.16	78,020,821.76	87,375,985.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>		<b>1.7%</b>	<b>1.7%</b>	<b>1.7%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures and Other Financing Uses	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	(Form 01, Section E)	(Form 01, Objects 1000- 7999)		
Third Prior Year (2021-22)	282,703.65	54,766,097.18	N/A	Met
Second Prior Year (2022-23)	2,751,764.65	57,728,170.75	N/A	Met
First Prior Year (2023-24)	(439,513.00)	65,228,371.00	.7%	Met
Budget Year (2024-25) (Information only)	74,674.00	65,925,835.00		

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

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



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

Explanation:  
(required if NOT met)

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	11,580,692.00	15,316,860.05	N/A		Met
Second Prior Year (2022-23)	12,901,215.00	15,599,563.70	N/A		Met
First Prior Year (2023-24)	15,023,100.00	18,351,328.00	N/A		Met
Budget Year (2024-25) (Information only)	17,911,815.00				

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

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

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

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

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

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	24,738,103.00	Met

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

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

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

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

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,177	2,164	2,132
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

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

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

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

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

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

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	86,720,000.00	99,729,240.00	90,382,934.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	86,720,000.00	99,729,240.00	90,382,934.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,601,600.00	2,991,877.20	2,711,488.02
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		2,601,600.00	2,991,877.20	2,711,488.02

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,350,000.00	5,000,000.00	4,550,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	4,350,000.00	5,000,000.00	4,550,000.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.02%	5.01%	5.03%
District's Reserve Standard (Section 10B, Line 7):		2,601,600.00	2,991,877.20	2,711,488.02
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

Yes

- 1b. If Yes, identify the expenditures:

The District contributes about \$2 million in transfers to Special Reserve funds to support facility enhancements approved on the 10-Year Facilities Master Plan.

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to  
+\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(12,399,209.00)			
Budget Year (2024-25)	(12,823,460.00)	424,251.00	3.4%	Met
1st Subsequent Year (2025-26)	(13,665,140.00)	841,680.00	6.6%	Met
2nd Subsequent Year (2026-27)	(13,030,213.00)	(634,927.00)	(4.6%)	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	2,100,000.00			
Budget Year (2024-25)	2,400,000.00	300,000.00	14.3%	Not Met
1st Subsequent Year (2025-26)	13,400,000.00	11,000,000.00	458.3%	Not Met
2nd Subsequent Year (2026-27)	3,400,000.00	(10,000,000.00)	(74.6%)	Not Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

- 1c.

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

Explanation:

(required if NOT met)

The transfer out increased by \$300K to Fund 13 to ensure its financial viability. An additional \$11M was transferred to Fund 42 CIP to support the 10-Year Facilities Master Plan.
- 1d.

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

Project Information:  
(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases	3	Fund 01 General Fund	Fund 01, 7438 & 7439	8,799
Certificates of Participation				
General Obligation Bonds	4	Fund 51 Bond Interest & Redemption	Fund 51, 7433 & 7434	9,940,000
Supp Early Retirement Program	2 & 5	Fund 01 General Fund	Fund 01, 3901 & 3902	1,426,709
State School Building Loans				
Compensated Absences		Fund 01 General Fund	Fund 01, 1000-3999	346,137

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

Premium on Issuance	4	Fund 51 Bond Interest & Redemption	Non-cash financial representation on audit report	1,217,510
Subscription-based IT Arrangements		Fund 01 General Fund	Fund 01, 7438 & 7439	88,313
TOTAL:				13,027,468

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	3,667	3,667	3,667	3,667
Certificates of Participation				
General Obligation Bonds	2,549,800	2,602,600	2,669,400	2,729,800
Supp Early Retirement Program	328,039	416,557	416,557	416,557
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Premium on Issuance	304,378	304,378	304,378	304,378
Subscription-based IT Arrangements	96,410	37,900	28,820	29,904
Total Annual Payments:	3,282,294	3,365,102	3,422,822	3,484,306
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	Yes



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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation Bonds have moderate increases in principal and interest. Payments are provided by tax assessment voted through tax initiatives. Another early retirement plan was implemented starting in 24-25. Additionally, payments expected to be made during the subscription term include future increases.

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

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

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

No

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

**Explanation:**  
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div>Yes</div>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<div>No</div>		
	b. Do benefits continue past age 65?	<div>No</div>		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	<div>The retiree must make the over-the-cap fee and spouse or dependent premium payment.</div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Other</div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		<div>0</div>	<div>0</div>	
4.	OPEB Liabilities			
	a. Total OPEB liability	<div>6,143,881.00</div>		
	b. OPEB plan(s) fiduciary net position (if applicable)	<div>4,026,232.00</div>		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>2,117,649.00</div>		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div>Actuarial</div>		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div>6/30/2023</div>		
5.	OPEB Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	<div>265,000.00</div>	<div>265,002.00</div>	<div>265,000.00</div>
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	<div>247,006.00</div>	<div>267,716.00</div>	<div>252,408.00</div>
	d. Number of retirees receiving OPEB benefits	<div>29.00</div>	<div>29.00</div>	<div>29.00</div>

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

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

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	181.3	179.3	179.3	179.3

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

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

Yes

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

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

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

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 23, 2022
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
- If Yes, date of Superintendent and CBO certification: May 27, 2022
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? Yes
- If Yes, date of budget revision board adoption: Jun 23, 2022
4. Period covered by the agreement: Begin Date: End Date:
5. Salary settlement:

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

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

**One Year Agreement**

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

or

**Multiyear Agreement**

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

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

Negotiations Not Settled

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

--

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

--	--	--

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

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

--	--	--

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

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

--	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

--

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

--	--	--

2. Cost of step & column adjustments

--	--	--

3. Percent change in step & column over prior year

--	--	--

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

--	--	--

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

--	--	--

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

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


**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	125.79	131.79	131.79	131.79

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

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

Yes

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

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

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

Negotiations Settled

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

Jun 23, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

May 27, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 23, 2022

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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


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

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

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

If Yes, explain the nature of the new costs:

--	--	--

--

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

2. Cost of step & column adjustments

3. Percent change in step & column over prior year


Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

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


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

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




**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	34	35	35	35

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Yes	Yes	Yes
426730	0	0
5.0%	0.0%	0.0%

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

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

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

Yes
Jun 10, 2024

S10. LCAP Expenditures

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

Yes
-----

**ADDITIONAL FISCAL INDICATORS**

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

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

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

Comments:  
(optional)

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End of School District Budget Criteria and Standards Review

Budget, July 1  
Estimated Actuals 2023-24

**Technical Review Checks**

Phase - All

Display - Exceptions Only

**Laguna Beach Unified**

**Orange 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)

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

Laguna Beach Unified

Orange 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)