



CUPERTINO UNION SCHOOL DISTRICT

2024-2025

Budget Adoption Financial & SACS Report



BOARD OF EDUCATION

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DISTRICT PRIORITIES

- **Academic Excellence**
Support each child in demonstrating the skills, competencies and characteristics embedded in the District's Strategic Plan and the CUSD Portrait of a Learner. Provide the resources to support students physical fitness by supporting the Whole Child and fostering engaging, positive, safe learning environments.
- **Stakeholder Engagement and Involvement**
Actively engage all Stakeholders (staff, students, families, community) in supporting the implementation of the CUSD Strategic Plan and bringing our plan to life across our community.
- **District Sustainability**
Develop a long-term fiscal plan that sustains the financial needs of the District to support staff and students and provide resources throughout declining enrollment.
- **Sense of Belonging**
Create a sense of belonging in the workplace so that every employee feels supported to actively engage in their work, fully contribute, and confidently practice well-being activities that promote connectedness and work-life balance while being validated for their work and valued as a unique individual.

CUPERTINO UNION SCHOOL DISTRICT

2024-2025 BUDGET ADOPTION

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2024-2025 Budget Development Calendar (Board Approved 2.29.24)	
Phase I	
May 22, 2024	Budget Advisory Committee Meeting (2023-2024 Second Interim and May Revise)
June 5, 2024	2024-2025 Preliminary Budget/Assumptions to the Board (May Revision and Hold Public Hearing on Budget Adoption)
June 13, 2024	Board Adoption of 2024-2025 District Budget and LCAP
Phase II	
August 8, 2024	Present 2024-2025 Revised Budget (45 Days after based on final State Budget) to the Board for approval
September 12, 2024	Present 2023-2024 Unaudited Actuals to the Board
September 18, 2024	Budget Advisory Committee Meeting (Approved 2024-2025 Budget)
TBD - December 2024	Present 2024-2025 First Interim Budget to the Board
December 12, 2024	Present 2024-2025 First Interim Budget to the Board for approval
Phase III	
January 16, 2025	Present 2023-2024 Audit Report to the Board
January 29, 2025	Budget Advisory Committee Meeting (2024-2025 First Interim)
January 30, 2025	Present Governor's 2025-2026 January budget proposal to the Board (At Winter Advance)
TBD - March 2025	Present 2024-2025 Second Interim Budget to the Board
March 13, 2025	Present 2024-2025 Second Interim Budget to the Board for approval
May 21, 2025	Budget Advisory Committee Meeting (2024-2025 Second Interim and May Revise)

BASIS FOR BUDGET PRESENTATION – BY FUND

The accounting system of Cupertino Union School District is organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues and expenditures as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various types of funds, as defined by the California State Accounting Manual, are as follows:

General Funds (Funds 01-09):

The general funds are used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. These funds are divided into unrestricted and restricted general funds. The unrestricted general funds are used to account for those projects and activities that are funded with unrestricted revenues. The restricted general funds are used to account for those projects and activities that are funded by external revenue sources that are legally restricted by the donor to specific purposes. The district's unrestricted general funds comprise *General Fund (Fund 01)* and *Non-Prop 20 Lottery (Fund 09)*. The restricted general funds comprise *Special Education (Fund 07)* and *Prop 20 Lottery, Local Revenues and Categorical Programs (Fund 08)*.

Cafeteria Special Revenue Funds (Fund 13):

This fund is used to account separately for federal, state, and local resources to operate food services program (*Education Code* sections 38090 and 38093).

Building Funds (Fund 21, 24):

The fund (Fund 24) exists primarily to account separately for proceeds from the sale of bonds (*Education Code* section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option to purchase of real property (*Education Code* section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* section 41003). Expenditures in Fund 21, Building Fund, are most commonly made against the 6000 object codes for Capital Outlay.

The principal revenues and other sources in this fund are:

- Rental and Leases
- Interest
- Proceeds from the Sales of Bonds
- Proceeds from the Sale/Lease-Purchased of Lands and Buildings

Capital Facilities Fund (Fund 25):

This fund is used primarily to account separately for monies received from fees levied on development projects as a condition of approval (*Education Code* sections 17620-17626 and *Government Code* section 65995 et seq.).

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

School Facilities Program (Fund 35):

The SFP was established by the Leroy F. Greene School Facilities Act of 1998 to provide matching grants for school districts to acquire school sites, construct new facilities, and modernize existing facilities. New construction grants provide funding on a 50/50 state and local match basis; and modernization grants provide funding on a 60/40 basis. Districts fund their shares primarily through local general obligation bonds and developer fees (levied by school districts on most forms of new development). Districts that cannot cover all or part of their share of costs for an SFP project may also receive financial hardship assistance. Under limited circumstances (such as natural disasters or severe health and safety threats), school districts can get additional state funding through facility hardship grants.

Debt Service Funds (Fund 51):

The debt service funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The district's debt service funds comprise Bond Interest and Redemption Fund, and Certificates of Participation Fund. The *Bond Interest and Redemption Fund* is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds are paid by the county treasurer from taxes levied by the county auditor-controller. The *Certificates of Participation Fund* is used for the accumulation of resources for and the retirement of principal and interest of the outstanding Certificates of Participation (COPs).

Self-Insurance Funds (Fund 62 & 67):

The self-insurance funds are used to separate money received for self-insurance activities from other operating funds. The district has established two self-insurance funds: Health & Welfare and Workers' Compensation. Expense transactions recorded in these funds include the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR), administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Enterprise Fund (Fund 63):

The Enterprise fund is established to properly account for and record the activities of the District's Fee Based Preschool and Daycare Programs. The California Department of Education (CDE) and the California School Accounting Manual (CSAM) allow for the establishment of an Enterprise Fund that is financed and operated in a manner that is similar to that employed by private business enterprise with the intent of providing continuous goods or services primarily through charges to users.

California Department of Education

Standardized Account Code Structures (SACS)

As required by the Federal and State governments, the district implemented the SACS in 2000-2001. The standardized structure was developed to accomplish the objectives of establishing a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting transmission, accuracy and comparability and providing better information for use by administrators, parents, board members, legislators, and others interested in school finance.

STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) LAYOUT						
Fund	Resource (Project/Reporting)	Project Year	Goal	Function (Activity)	Object	School (Use Optional)
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

REVENUE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Not required except for Special Education Revenues	Not required	Required	Not required

EXPENDITURE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Required	Required	Required	Not required

The district's accounting data is organized and presented in the following fields as required by the CDE. These fields in sequence make up the account strings of the district's accounting numbers. These fields are defined by the California State Accounting Manual (CSAM) as follows:

CUSD Customized Chart of Accounts per SACS Structure								
Fund	Location	Resource	Goal	Function	Object	Local Program	Project Year	Cost Center
XX	XX	XXXX	XXXX	XXXX	XXXX	XXXX	X	XXXX

Chart of Accounts

Fund:

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- Identifies specific activities or defines certain objectives of the district in accordance with special regulations, restrictions, or limitations.

Location:

- Designates a specific school structure under a Principal's responsibility or a department under a manager's responsibility.

Resource:

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

Goal:

- Accumulates costs by instructional goals and objectives of a school district.
- Identifies revenues for special education.
- Classifies financial information by subject matter and/or mode of education.

Function:

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.

Object:

- Classifies revenues by source and type, such as Local Control Funding Formula (LCFF) sources, federal revenue, other state revenue, fees, and contracts.
- Classifies expenditures by type of commodity or services, such as certificated salaries, classified salaries, employee benefits, books, supplies, and services.

Local Program:

- The district's local program is a SACS optional code to use as an additional way of defining other activities outside the ranges defined in CSAM.
- This is also a unique locally defined code to classify local revenue by its specific description to allow tracking and reporting.
- Classifies expenditures to easily track the program's activity and can easily be tracked for its intended purpose.

Project Year:

- Classifies the activities of the same grant with different project years within the fiscal year.

Cost Center:

- Classifies the source of activity whether it's a school site or a department.

ADA and Enrollment Historic Data

The average daily attendance is a calculation of the number of students in class on an average day. The ADA determined for the attendance period ended before April 15 (P-2 ADA) is the base for the LCFF calculation. Before the P-2 ADA is available, the district uses the CBEDS (California Basic Educational Data System) enrollment in October and the percentage of ADA as of CBEDS enrollment historic data to project the P-2 ADA.

The charts on the following pages demonstrate the historical data of the district's CBEDS enrollment, Average Daily Attendance (ADA) at P-2, and Percentage of P-2 ADA vs CBEDS Enrollment over the last 10 years and the estimated enrollment for the next 5 years using the district's conservative demographer's report.

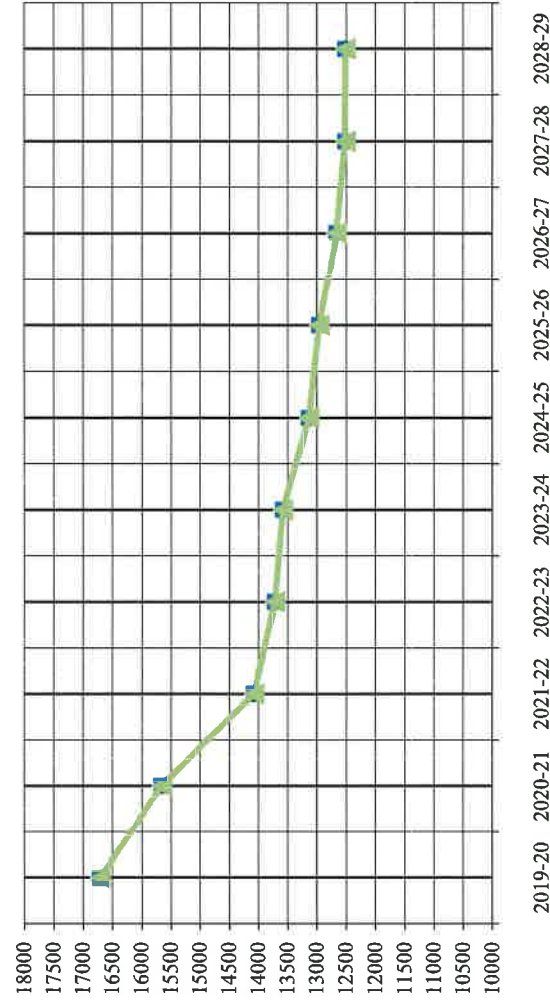
CUPERTINO UNION SCHOOL DISTRICT

CBEDS Enrollment Report

FY 2018-19 through 2028-29

CBEDS Enrollment

FISCAL YEAR	CBEDS Enrollment	% Incr.	Inc/Dec Over PY
2019-20	16,717	-3.72%	(646)
2020-21	15,663	-6.30%	(1,054)
2021-22	14,084	-10.08%	(1,579)
2022-23	13,724	-2.56%	(360)
2023-24	13,585	-1.01%	(139)
2024-25	13,137	-3.30%	(448)
2025-26	12,963	-1.32%	(174)
2026-27	12,668	-3.57%	(469)
2027-28	12,518	-3.43%	(445)
2028-29	12,518	-1.18%	(150)



* Estimates using the latest 2024 demographer's report

CUPERTINO UNION SCHOOL DISTRICT **AVERAGE DAILY ATTENDANCE (ADA) AT P-2**

FY 2018-19 through 2028-29

Average Daily Attendance



FISCAL YEAR	ADA @ P-2	% Incr.	Inc/Dec Over PY
2019-20	16,336	-3.59%	(609)
2020-21	16,336	0.00%	0
2021-22	13,555	-17.02%	(2,781)
2022-23	12,952	-4.45%	(603)
2023-24	13,077	0.97%	125
2024-25	12,768	-2.36%	(309)
2025-26	12,599	-1.32%	(169)
2026-27	12,313	-3.56%	(455)
2027-28	12,168	-3.42%	(431)
2028-29	12,168	-1.18%	(145)

2020-2021 Hold Harmless provision
 * Estimates using the latest 2024 demographer's report

CUPERTINO UNION SCHOOL DISTRICT

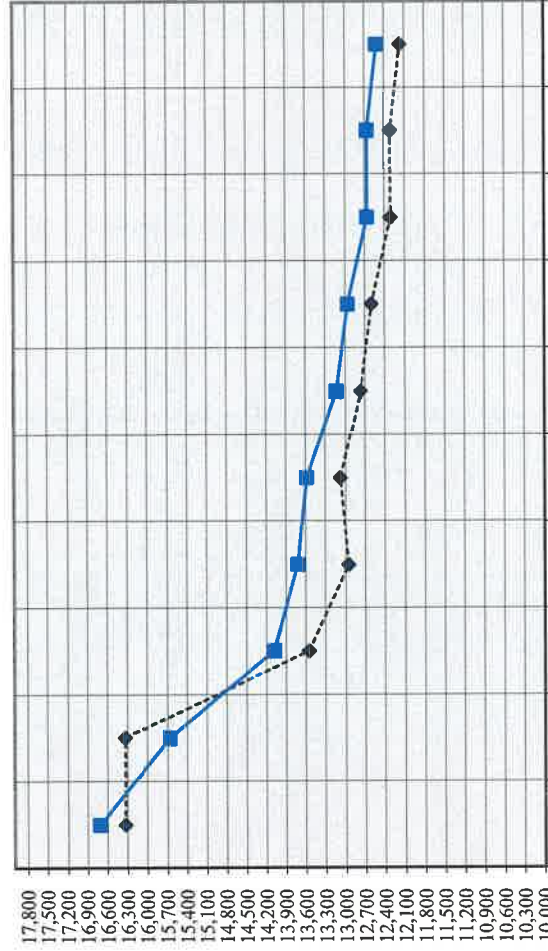
P-2 ADA vs. CBEDS ENROLLMENT

From 2018-19 to 2028-29

Years	P-2 ADA (Projected)	P-2 ADA (Funded)	% Incr	CBEDS Enrollment (October)	% Incr	ADA as % of Enrollment
2019-20	16,336	18,281	-1.60%	16,717	-3.72%	98%
2020-21 #	16,336	16,336	-10.64%	15,663	-6.30%	104%
2021-22	13,555	16,327	-0.06%	14,084	-10.08%	96%
2022-23	12,952	13,577	-16.84%	13,724	-2.56%	94%
2023-24 *	13,077	14,354	5.73%	13,585	-1.01%	96%
2024-25 *	12,768	13,289	-7.42%	13,137	-3.30%	97%
2025-26 *	12,599	12,820	-3.53%	12,963	-1.32%	97%
2026-27 *	12,313	12,344	-3.71%	12,668	-2.28%	97%
2027-28 *	12,313	12,479	-6.10%	12,668	-3.57%	97%
2028-29 *	12,168	12,479	-2.66%	12,518	-3.43%	97%

ADA vs. CBEDS ENROLLMENT

--- ADA
--- Enrollment

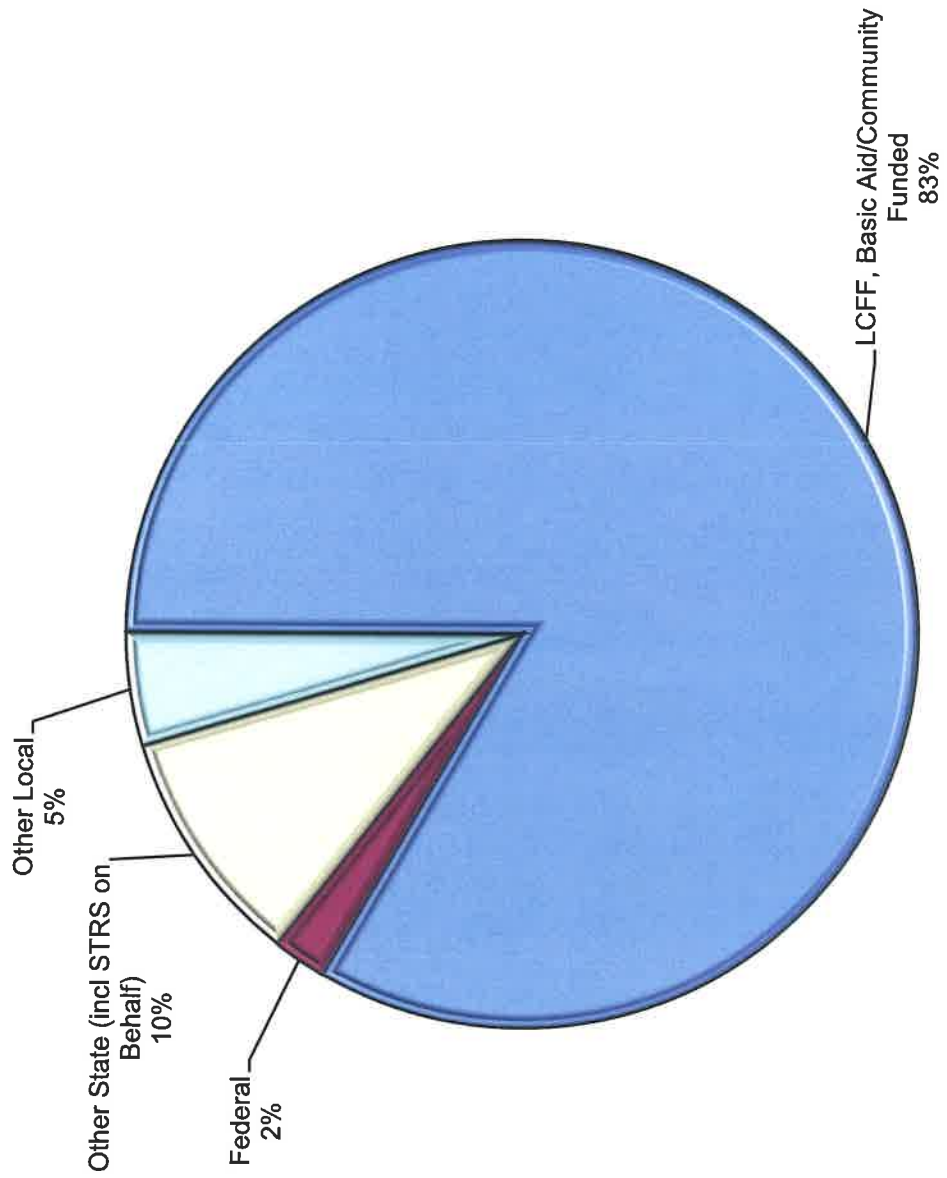


2019-20 2020-21 2021-22 2022-23 2023-24 2024-25 2025-26 2026-27 2027-28 2028-29

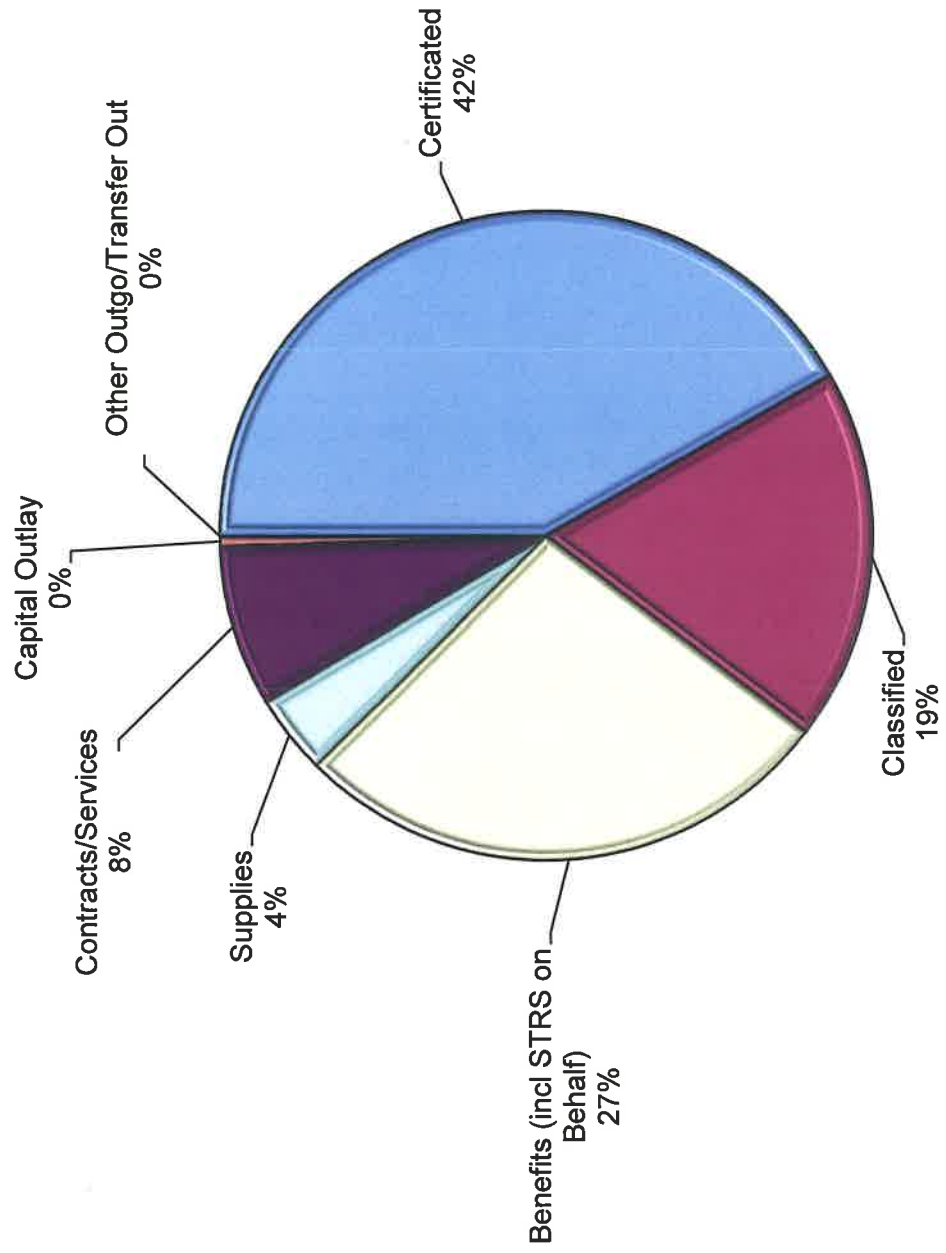
2020-2021 Hold Harmless provision

* Estimates using the latest 2024 demographer's report

**CUPERTINO UNION SCHOOL DISTRICT
2024-2025 BUDGET ADOPTION GENERAL FUND PROJECTED REVENUE**



**CUPERTINO UNION SCHOOL DISTRICT
2024-2025 BUDGET ADOPTION GENERAL FUND PROJECTED EXPENDITURES**



GENERAL FUND	2023-2024 Estimated Actuals			2024-2025 Adopted Budget		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1						
Total Revenue	46,566,141	24,898,109	71,464,250	33,620,512	28,484,730	62,085,242
Total Contributions & Encroachments	177,858,632	36,275,305	214,133,937	180,983,015	39,608,176	220,591,191
Total Transfers In /Other Sources	(35,423,899)	35,423,899	-	(36,000,457)	36,000,457	-
Grand Total Revenue	2,108,158	5,300,569	7,408,727	189,190	5,407,921	5,597,111
Total Expenditures	144,542,891	76,999,773	221,542,664	145,171,748	81,016,554	226,188,302
Total Transfers Out/Other Uses	157,488,518	73,433,154	230,921,672	161,320,959	93,062,024	254,382,983
Total Expenditures	157,488,518	73,433,154	230,921,672	161,320,959	93,062,024	254,382,983
Revenue Less Expenditures	(12,945,627)	3,566,619	(9,379,008)	(16,149,211)	(12,045,470)	(28,194,681)
Total Estimated Ending Balance - June 30	33,620,514	28,464,728	62,085,242	17,471,301	16,419,260	33,890,561
COMPONENTS OF ENDING BALANCE						
Revolving Cash	\$75,000			\$75,000		
Stores (Warehouse)	\$354,926			\$84,053		
Prepaid Expenditures	\$348,192	652,793		\$208,000		
Total Working Capital	\$778,118	\$652,793	\$1,430,911	\$367,053	\$0	\$367,053
Restricted:						
Categorical Programs Balance		27,811,936	\$27,811,936		16,419,260	\$16,419,260
Assigned:						
Programs Carryovers	324,304		324,304			
Other Assigned	16,150,381		16,150,381			
Unassigned/Unappropriated:						
Additional Reserve for Future Downturn (3%)						
Add'l Board Reserve for Economic Uncertainties*** (7%)	6,927,650		6,927,650	7,664,189		7,664,189
Additional Reserve for Future Downturn	9,440,060		9,440,060	9,440,059		9,440,059
Unassigned/Unappropriated Amount			-			-
* Unrestricted Funds: General Fund and Lottery						
** Restricted Funds: Special Education, Federal and Categorical Programs						
*** Board Policy 3100						
Total Estimated Ending Balance - June 30			62,085,242			33,890,561

BUDGET ADOPTION 2024-2025															
	Object Codes	Fund 01 General		Fund 09 Lottery		Sub-Total General Fund		Fund 07 Sp. Ed.		Fund 08 Categorical		Sub-Total General Fund		Total	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted/Restricted	
REVENUE SOURCES:															
Federal	8100-8299														
LCFF - State Aid	8011	13,041,704		-		13,041,704		3,114,983		1,775,987		4,890,970		4,890,970 2.16%	
LCFF - Supplemental & Instr material realignment	8011			-						-				13,041,704 5.77%	
LCFF - EPA Entitlement	8012	2,642,380		-		2,642,380				-				2,642,380 1.17%	
LCFF Property Taxes (Other State Restricted)	8021-8097	159,459,073		-		159,459,073		8,694,889				8,694,889		168,153,962 74.34%	
Other State (1160-1163)	8300-8599			-						15,675,440		15,675,440		15,675,440 6.93%	
Lottery & Lottery - Prop 20 & Non-Prop 20	8560			2,259,695		2,259,695				919,198		919,198		3,178,893 1.41%	
Mandated Block Grant	8550	486,409				486,409				-				486,409 0.22%	
ONE TIME FUNDS:															
ESSER II	8290													0.00%	
ESSER III	8290													0.00%	
ESSER III Learning Loss	8290													0.00%	
ELO ESSER III	8290													0.00%	
ELOP	8590													0.00%	
All Other State (CASSP, Transpo Excess)	8590	645,786		-		645,786		1,612,652				1,612,652		2,258,438 1.00%	
All Other State (STRS on Behalf)	8590			-										0.00%	
Discretionary Block Grant	8590			-										0.00%	
Local Revenue	8600-8799	394,604				394,604		159,830				159,830		554,434 0.25%	
MAA/LEA-Medi Cal	8699													0.00%	
Parcel Tax	8621													0.00%	
Developer Fees	8681													0.00%	
Interest	8661	1,145,000		7,554		1,152,554								1,152,554 0.51%	
Facility Use (Civic Permit & Community Partnerships)	8689	1,090,000				1,090,000								1,090,000 0.48%	
Transportation Fees	8675													0.00%	
Rental Income	8972													0.00%	
All Other Local	86xx									7,655,197		7,655,197		7,655,197 3.38%	
Other Sources	89xx													0.00%	
TOTAL REVENUE		178,904,956		2,267,249		181,172,205		13,582,354		26,025,822		39,608,176		220,780,381 97.61%	
Other Financing sources/Uses:															
Interfund Transfer In/Out	89XX														
Other Financing Sources	87xx									5,407,921		5,407,921		5,407,921 2.39%	
Contribution (8980)-Others	8980	(1,129,809)				(1,129,809)								0.00%	
Contribution (8980)-Special Education	8980	(31,945,671)				(31,945,671)		32,944,688		3,055,769		36,000,457		(1,129,809) -0.50%	
Contribution (8980)-RRMA	8980	(2,924,977)				(2,924,977)								4,054,786 1.79%	
TOTAL TRANSFERS/CONTRIBUTIONS		(36,000,457)				(36,000,457)		32,944,688		8,463,690		41,408,378		(2,924,977) -1.29%	
TOTAL REVENUE Incl TRANSFERS		142,904,499		2,267,249		145,171,748		46,527,042		34,489,512		81,016,554		5,407,921 2.39%	
EXPENDITURES:														100.00%	
Certificated Salaries	1000-1999	84,537,893		233,977		84,771,870		15,095,616		6,447,346		21,542,962		106,314,832 41.79%	
Classified Salaries	2000-2999	21,904,375		1,286,539		23,190,914		14,629,904		9,349,455		23,979,359		47,170,273 18.54%	
Employee Benefits	3000-3999	39,996,543		741,510		40,738,053		12,688,828		15,684,987		28,373,815		69,111,868 27.17%	
(STRS on Behalf, Resource 7690 only)	3101-3102														
Books and Supplies	4000-4999	5,238,406		3,987		5,242,393		298,138		4,615,149		4,913,287		10,155,680 3.99%	
Services & Other	5000-5999	9,167,887		1,236		9,169,123		3,673,721		7,599,555		11,273,276		20,442,399 8.04%	
Capital Outlay	6000-6999	20,406				20,406				1,217,734		1,217,734		1,238,140 0.49%	
Direct Cost/Indirect Cost Transfer	7000-7999	(1,811,800)				(1,811,800)		331,348		1,430,243		1,761,591		(50,209) -0.02%	
TOTAL EXPENDITURES		159,053,710		2,267,249		161,320,959		46,717,555		46,344,469		93,062,024		254,382,983 100.00%	
Net Incr/(Decr) in Fd Bal		(16,149,211)		-		(16,149,211)		(190,513)		(11,854,957)		(12,045,470)		(28,194,681)	
Estimated Actuals Beginning Balance - 7/1/2024		33,620,513				33,620,513		1,312,522		27,152,208		28,464,730		60,712,708	
Ending Fund Balance - 6/30/2025		17,471,302		-		17,471,302		1,122,009		15,297,251		16,419,260		32,518,027	

BUDGET ADOPTION 2024-2025									
REVENUE SOURCES:	Fund 13 Cafeteria	Fund 21 Building	Fund 25 Developer Fee	Fund 35 School Facilities Fund	Fund 62 Self-Funded Insurance	Fund 63 Enterprise Fund	Fund 67 Workers' Compensation	OTHER FUNDS	GRAND TOTAL
									ALL FUNDS
Federal	1,782,237							1,782,237	6,673,207
LCFF - State Aid									13,041,704
LCFF - Supplemental & Instr material realignment									5.31%
LCFF - EPA Entitlement									0.00%
LCFF Property Taxes (Other State Restricted)									2,642,380
Other State (1160-1163)	7,000,000							7,000,000	168,153,962
Lottery & Lottery - Prop 20 & Non-Prop 20									22,675,440
Mandated Block Grant									9.23%
									3,178,893
									1.25%
									0.20%
ONE TIME FUNDS:									
ESSER II									0.00%
ESSER III									0.00%
ESSER III Learning Loss									0.00%
ELO ESSER III									0.00%
ELOP									0.00%
All Other State (CASSP, Transpo Excess)									0.92%
All Other State (STRS on Behalf)									0.00%
Discretionary Block Grant									0.00%
Local Revenue	5,000	6,433,382						6,438,382	2,258,438
MAA/LEA-Medl Cal									2.85%
Parcel Tax									0.00%
Developer Fees									0.00%
Interest			1,183,647						1,183,647
Facility Use (Civic Permit & Community Partnerships)	75,000	66,378	183,669					325,047	1,477,601
Transportation Fees									1,090,000
Rental Income									0.44%
All Other Local									0.00%
Other Sources	2,500					2,727,639		2,730,139	10,386,336
									4.23%
									0.00%
									97.80%
TOTAL REVENUE	8,864,737	6,499,760	1,367,316			2,727,639		19,459,452	240,239,833
Other Financing sources/Uses:									
Interfund Transfer In/Out									5,407,921
Other Financing Sources									2.20%
Contribution (8980)-Others									0.00%
Contribution (8980)-Special Education									(1,129,809)
Contribution (8980)-RRMA									-0.46%
									4,054,786
									1.65%
									(2,924,977)
									-1.19%
TOTAL TRANSFERS/CONTRIBUTIONS									5,407,921
									2.20%
TOTAL REVENUE Incl TRANSFERS	8,864,737	6,499,760	1,367,316			2,727,639		19,459,452	245,647,754
EXPENDITURES:									100.00%
Certificated Salaries									
Classified Salaries	3,319,196	72,805				114,860		114,860	106,429,692
Employee Benefits	1,541,959	39,644		22,248		1,557,447		4,971,696	52,141,969
(STRS on Behalf, Resource 7690 only)				8,034		766,611		2,356,248	71,468,116
Books and Supplies	4,160,737	150,500	500			96,031			14,570,864
Services & Other	437,350	822,597	462,733	15,057		3,500		4,415,184	5,288
Capital Outlay	552,783	300,000	64,000	1,311,000				1,741,237	22,183,636
Direct Cost/Indirect Cost Transfer	300,000	5,407,921				189,190		2,227,783	3,465,923
								5,897,111	5,846,902
									2.12%
TOTAL EXPENDITURES	10,312,025	6,793,467	527,233	1,363,755		2,727,639		21,724,119	276,107,102
									100.00%
Net Incr/(Decr) in Fd Bal	(1,447,288)	(293,707)	840,083	(1,363,755)				(2,264,667)	(30,459,348)
Estimated Actuals Beginning Balance - 7/1/2024	5,095,783	2,202,282	4,492,313	11,424,166				23,214,544	83,927,252
Ending Fund Balance - 6/30/2025	3,648,495	1,908,575	5,332,396	10,060,411				20,949,877	53,467,904

	2022-2023 ESTIMATED ACTUALS			2023-2024 BUDGET ADOPTION		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1						
Total Revenue	32,836,327	13,033,383	45,869,710	28,973,589	22,670,636	51,644,225
Total Contributions & Encroachments	174,346,191	60,949,239	235,295,430	168,171,303	38,858,947	207,030,250
Total Transfers In /Other Sources	(31,121,025)	31,206,843	85,818	(28,772,147)	28,943,427	171,280
Grand Total Revenue	143,225,166	94,609,591	237,834,757	139,399,156	73,375,794	212,774,950
Total Expenditures	147,087,904	84,972,338	232,060,242	144,489,730	78,654,570	223,144,300
Total Transfers Out/Other Uses	-	-	-	-	-	-
Total Expenditures	147,087,904	84,972,338	232,060,242	144,489,730	78,654,570	223,144,300
Revenue Less Expenditures	(3,862,738)	9,637,253	5,774,515	(5,090,574)	(5,278,776)	(10,369,350)
Total Estimated Ending Balance - June 30	28,973,589	22,670,636	51,644,225	23,883,015	17,391,860	41,274,875
COMPONENTS OF ENDING BALANCE						
Revolving Cash	\$75,000			\$75,000		
Stores (Warehouse)	\$378,532			\$84,053		
Prepaid Expenditures	\$272,169			\$208,000		
Total Working Capital	\$725,701	\$0	\$725,701	\$367,053	\$0	\$367,053
Restricted:						
Categorical Programs Balance		22,670,636	\$22,670,636		17,391,860	\$17,391,860
Assigned:						
Programs Carryovers	-		-	10,011,758		10,011,758
LCFF Supplemental Carryover	-		-	-		-
Other Program Carryover	-		-	-		-
Discretionary Block Grant	-		-	-		-
Unassigned/Unappropriated:						
Additional Reserve for Future Downturn (3%)	6,961,807		6,961,807	6,694,329		6,694,329
Reserve for Economic Uncertainties (7%)	16,244,216		16,244,216	6,809,875		6,809,875
Additional Reserve for Future Downturn	5,041,865		5,041,865	-		-
Unassigned/Unappropriated Amount	-		-	-		-
* Unrestricted Funds: General Fund and Lottery						
** Restricted Funds: Special Education, Federal and Categorical Programs						
Total Estimated Ending Balance - June 30			51,644,225			41,274,875

BUDGET ADOPTION 2023-2024														
Object	Fund 01		Fund 09		Sub-Total		Fund 07		Fund 08		Sub-Total		Total	
	General	Unrestricted	Lottery	Unrestricted	General Fund	Unrestricted	Sp. Ed.	Restricted	Categorical	Restricted	General Fund	Restricted	Unrestricted/	Restricted
Codes														
REVENUE SOURCES:														
Federal														
LCFF - State Aid	8100-8299													
	8011	33,171,918			33,171,918			3,809,790	3,850,454	7,460,244		7,460,244		7,460,244
LCFF - Supplemental & Instr material realignment	8011	8,129,208			8,129,208			-	-	-		-		33,171,918
LCFF - EPA Entitlement	8012	2,870,830			2,870,830			-	-	-		-		8,129,208
LCFF Property Taxes (Other State Restricted)	8021-8097	117,752,928			117,752,928			10,075,894		10,075,894		10,075,894		127,828,790
Other State (1180-1183)	8300-8599													1516,855
Lottery & Lottery - Prop 20 & Non-Prop 20	8560			2,201,823	2,201,823					1,516,855		1,516,855		3,089,533
Mandated Block Grant	8550	489,712			489,712					867,710		867,710		489,712
ONE TIME FUNDS:														
ESSER II	8290													0.00%
ESSER III	8290													0.00%
ESSER III Learning Loss	8290													0.00%
ELO ESSER III	8290													0.00%
ELOP	8590													0.00%
All Other State (CASSP, Transpo Excess)	8590	1,222,480			1,222,480			921,831	13,025,086	13,946,897		13,946,897		15,169,377
All Other State (STRS on Behalf)	8590													0.00%
Discretionary Block Grant	8590							182,643				182,643		0.50%
Local Revenue	8600-8799	886,239			886,239									0.00%
MAA/LEA-Medi Cal	8699													0.00%
Parcel Tax	8621													0.00%
Developer Fees	8681													0.00%
Interest	8661	347,882		8,287	356,169									0.17%
Facility Use (Civic Permit & Community Partnerships)	8689	1,090,000			1,090,000									0.51%
Transportation Fees	8675													0.00%
Rental Income	8972													0.00%
All Other Local	86xx													0.00%
Other Sources	89xx	171,280			171,280									2.70%
TOTAL REVENUE		166,132,473		2,210,110	168,342,583			14,790,128	29,642,239	44,432,367		44,432,367		100.00%
Other Financing sources/Uses:														
Interfund Transfer In/Out	87xx													0.00%
Other Financing Sources	87xx													0.00%
Contribution (8980)-Others	8980	(150,912)			(150,912)									-0.07%
Contribution (8980)-Special Education	8980	(27,399,101)			(27,399,101)			27,399,101						0.00%
Contribution (8980)-RRMA	8980	(1,393,414)			(1,393,414)									0.07%
TOTAL TRANSFERS/CONTRIBUTIONS		(28,943,427)			(28,943,427)			27,399,101		1,544,326		1,544,326		0.07%
TOTAL REVENUE Incl TRANSFERS		137,189,046		2,210,110	139,399,156			42,189,229	31,186,565	73,375,794		73,375,794		100.00%
EXPENDITURES:														
Certificated Salaries	1000-1999	76,117,826		432,554	76,550,380			12,268,808	2,242,938	14,511,746		14,511,746		40.81%
Classified Salaries	2000-2999	18,638,199		1,083,173	19,721,372			13,192,338	6,980,627	20,172,965		20,172,965		17.88%
Employee Benefits	3000-3999	32,105,576		687,177	32,792,753			9,530,843	12,158,803	21,689,446		21,689,446		24.42%
(STRS on Behalf, Resource 7690 only)	3101-3102													0.00%
Books and Supplies	4000-4999	8,160,613		6,970	8,167,583			2,097,538	4,975,652	7,073,190		7,073,190		6.83%
Services & Other	5000-5999	8,248,755		236	8,248,991			5,347,976	7,378,844	12,727,820		12,727,820		9.40%
Capital Outlay	6000-6999	89,908			89,908				1,406,855	1,406,855		1,406,855		0.67%
Direct Cost/Indirect Cost Transfer	7000-7999	(1,081,257)			(1,081,257)			280,968	791,580	1,072,548		1,072,548		0.00%
TOTAL EXPENDITURES		142,279,620		2,210,110	144,489,730			42,718,271	35,936,299	78,654,570		78,654,570		100.00%
Net Ingr/(Deor) in Fd Bal														
Estimated Actuals Beginning Balance - 7/1/2023		(5,090,574)			(5,090,574)			(529,042)	(4,749,734)	(5,278,776)		(5,278,776)		(10,369,350)
Ending Fund Balance - 6/30/2024		33,454,959			33,454,959			529,042	19,032,769	19,561,801		19,561,801		51,644,225
		28,364,385			28,364,385			-	14,283,025	14,283,025		14,283,025		41,274,875

FY 2024-2025 MULTI-YEAR PROJECTION
BUDGET ADOPTION
GENERAL FUNDS (01-09)

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
UNAUDITED BEGINNING FUND BALANCE, 7/1	\$ 62,085,243	\$ 33,890,562	24,100,833	\$ 22,965,997	\$ 29,015,640
REVENUE					
LCFF SOURCE 8010-8099	175,143,157	183,993,673	193,273,093	203,147,547	212,961,482
SPED PROPERTY TAX REVENUE 8097	8,694,889	8,932,259	9,176,110	9,426,618	9,725,442
FEDERAL REVENUES 8100-8299	4,890,970	4,890,970	4,890,970	4,890,970	4,890,970
STATE REVENUE 8300-8599	21,599,180	22,051,668	22,160,035	22,273,929	22,391,433
LOCAL REVENUE 8600-8799	10,262,995	10,312,425	10,363,417	10,415,797	10,469,601
OTHER FINANCING 8900-8999	5,597,111	5,557,921	5,557,922	5,592,546	5,592,546
TOTAL REVENUE	226,188,302	235,738,916	245,421,548	255,747,407	266,031,474
EXPENDITURES					
CERTIFICATED SALARIES*	106,314,832	107,244,890	108,454,763	109,860,029	111,465,613
CLASSIFIED SALARIES*	47,170,273	44,336,524	44,851,794	45,074,794	45,165,846
EMPLOYEE BENEFITS	69,111,868	68,160,492	70,963,088	73,576,201	77,152,199
BOOKS & SUPPLIES	10,155,680	8,855,680	8,855,680	8,655,680	8,655,680
SERVICES & OTHER OPERATING	20,442,399	16,901,894	13,401,894	12,501,894	12,807,179
CAPITAL OUTLAY	1,238,140	20,406	20,406	20,406	20,406
OTHER OUTGO	(50,209)	8,759	8,759	8,759	8,759
TOTAL EXPENDITURES	254,382,983	245,528,645	246,556,384	249,697,763	255,275,682
REVENUE LESS EXPENDITURES	(28,194,681)	(9,789,729)	(1,134,836)	6,049,644	10,755,792
ESTIMATED ENDING FUND BALANCE	33,890,562	24,100,833	22,965,997	29,015,640	39,771,432
COMPONENTS OF ENDING BALANCE (GASB 54)					
Nonspendable (Working Capital)	367,053	367,053	367,053	367,053	367,053
Restricted Categorical Program's Carryover	16,419,260	0	0	0	0
Unrestricted Assigned**	1,800,000	0	0	0	0
3% Reserve for Economic Uncertainties	7,664,189	7,365,859	7,396,692	7,490,933	7,658,270
Additional Board Reserve	7,640,060	16,367,921	15,202,251	17,458,683	17,869,298
Total Reserve	15,304,249	23,733,780	22,598,943	24,949,616	25,527,568
Reserve Total %	6.02%	9.67%	9.17%	10.0%	10.00%
Unassigned Fund Balance	0	0	0	3,698,971	13,876,811

* This includes a 3% salary adjustment in 2024-2025 and related benefits

**This is for an additional 1% salary adjustment in 2024-2025 and related benefits

Assumption	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
LCFF Entitlement per ADA: TK-3	\$ 11,033.00	\$ 11,334.20	\$ 11,686.69	\$ 12,057.16	\$ 12,057.16
LCFF Entitlement per ADA: 4-6	\$ 10,146.00	\$ 10,422.99	\$ 10,747.14	\$ 11,087.83	\$ 11,087.83
LCFF Entitlement per ADA: 7-8	\$ 10,446.00	\$ 10,731.18	\$ 11,064.92	\$ 11,415.67	\$ 11,415.67
TK Add-On per ADA	\$ 3,067.00	\$ 3,150.73	\$ 3,248.72	\$ 3,351.70	\$ 3,351.70
Estimated ADA (includes County Special Ed)	12,767	12,598	12,312	12,166	12,166
Funded ADA (includes County Special Ed)	13,210	12,944	12,826	12,573	12,573
Step & Column increase	1.50%	1.50%	1.50%	1.50%	1.50%
Property Tax Assessed Value Growth*	6.00%	6.00%	6.00%	6.00%	6.00%
Ongoing Salary Adjustment	3.00%	0.00%	0.00%	0.00%	0.00%
Health & Welfare Cost Increase	0%***	10.00%	10.00%	10.00%	10.00%
Reductions in FTE due to declining enrollment: Certificated	0	0	0	0	0
Reductions in FTE due to vacancy: Classified	-14	0	0	0	0
Retiree savings/attrition: Certificated	20	15	9	5	5
Retiree savings/attrition: Classified	7	7	7	7	7
Consumer Price Index (supplies & services)	2.83%	2.70%	2.72%	2.72%	2.72%
STRS	19.10%	19.10%	19.10%	19.10%	19.10%
PERS	27.80%	28.50%	28.90%	30.30%	30.30%
COLA**	1.07%	2.73%	3.11%	3.17%	3.17%
Ongoing Various Site Supply Reductions	-10.00%	0.00%	0.00%	0.00%	0.00%
Ongoing Various Department Supply Reductions	-20.00%	0.00%	0.00%	0.00%	0.00%
Board Election	\$500,000	\$ (500,000)	\$ 500,000	\$ (500,000)	\$500,000

*Based on County Assessor's Office Updates

**COLA will not have as great an impact when District is Basic Aid

***Based on Current premium rates in plan year ending 12/2024

CUPERTINO UNION SCHOOL DISTRICT					
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS					
2024-25 Budget FTE Report					
			2023-24	2024-25	
			Adopted	Adopted	
Object	Description		Budget FTE	Budget FTE	Difference
Fund 01- General Fund					
01-1110	Regular Teachers		566.467	549.800	-16.667
01-1170	Classroom Support Teacher		39.800	27.800	-12.000
01-1180	Home Study Teacher		5.000	1.000	-4.000
01-1230	Counselors		10.000	11.000	1.000
01-1240	Psychologists		8.450	8.450	0.000
01-1250	Nurses		3.900	0.750	-3.150
01-1310	Superintendent		1.000	1.000	0.000
01-1320	Assistant Superintendent		2.900	2.300	-0.600
01-1330	Directors		11.750	9.700	-2.050
01-1340	Principals		23.000	23.000	0.000
01-1341	Teacher/Principal on Special Assignme		0.000	1.000	1.000
01-1350	Assistant Principals		6.000	8.000	2.000
01-1910	Other Certificated Salaries		1.000	0.500	-0.500
01-1930	Inst. Coaches		7.000	1.000	-6.000
Total 1000s			686.267	645.3000	-40.967
01-2110	Instr'l Assistants - Classroom		17.13400	28.32500	11.191
01-2210	School Technology Specialist		0.50000	0.25000	-0.250
01-2220	School Media Clerk		8.50100	8.51300	0.012
01-2230	Maint & Operations		73.10000	73.10000	0.000
01-2240	Mental Health Therapist		8.00000	7.26829	-0.732
01-2250	Lic Voc. Nurse		10.00000	0.00000	-10.000
01-2270	Transportation - Regular Personnel		33.75000	33.75000	0.000
01-2310	Assistant Superintendent		0.70000	0.80000	0.100
01-2320	Director		3.75000	3.75000	0.000
01-2330	Manager/Coordinator		5.00000	5.20000	0.200
01-2340	Supervisor		0.20000	1.00000	0.800
01-2350	Bond Project Administrator		0.00000	0.00000	0.000
01-2370	Confidential Admin Secretary		4.00000	4.00000	0.000
01-2410	Clerical & Office		92.37500	93.25000	0.875
01-2420	Categorical Program Coordinator		2.37500	2.12500	-0.250
01-2910	Noon Aide		19.17800	16.80050	-2.378
01-2930	Comm Eng and Resource		0.62500	0.62500	0.000
Total 2000s			279.18800	278.75679	-0.43121
Total Fund 01			965.45500	924.05679	-41.398
Fund 07 - Special Education					
07-1140	Special Education Teachers		56.500	58.250	1.750
07-1150	Speech Pathologists		25.500	25.000	-0.500
07-1170	Classroom Support Teacher		15.500	15.600	0.100
07-1240	Psychologists		10.550	10.550	0.000
07-1250	Nurses		1.100	1.100	0.000
07-1330	Directors		1.500	1.500	0.000
07-1341	Teacher/Principal on Special Assignme		2.000	2.000	0.000
07-1360	Coordinators		5.000	5.000	0.000

	07-1910	Other Certificated	1.000	1.000	0.000
	07-1930	Inst Coach	0.400	0.000	-0.400
	Total 1000s		119.050	120.000	0.950
	07-2130	Instr'l Assistants - Classroom	192.966	184.589	-8.377
	07-2240	Mental Health Therapist	2.000	3.000	1.000
	07-2250	Lic Voc. Nurse	1.000	0.000	-1.000
	07-2280	Occupational Therapist	6.250	6.000	-0.250
	07-2330	Manager	1.000	1.000	0.000
	07-2340	Supervisor	12.000	12.000	0.000
	07-2410	Clerical & Office	5.300	5.300	0.000
	07-2990	Other - Classified	2.501	2.501	0.000
	Total 2000s		223.017	214.390	-8.627
	Total Fund 07		342.067	334.390	-7.677
	Fund 08 - Categorical Programs				
	08-1110	Regular Teacher	0.00000	13.00000	13.000
	08-1170	Classroom Support Teacher	4.00000	17.00000	13.000
	08-1180	Home Study Teacher	0.00000	0.00000	0.000
	08-1250	Nurses	0.00000	4.15000	4.150
	08-1330	Director	0.00000	2.00000	2.000
	08-1341	Teacher/Principal on Special Assign	0.00000	0.00000	0.000
	08-1360	Manager/Coordinator	1.00000	2.00000	1.000
	08-1930	Instructional Coaches	0.00000	7.00000	7.000
	Total 1000s		5.00000	45.15000	40.15000
	08-2110	Instr'l Assistants - Classroom	42.76200	37.26200	-5.500
	08-2130	Instr'l Assistants	0.37500	1.87500	1.500
	08-2210	School Technology Specialist	1.93800	1.56300	-0.375
	08-2220	School Media Clerk	5.44000	5.49000	0.050
	08-2230	Maintenance & Operations	33.40000	33.40000	0.000
	08-2240	Mental Health Therapist	2.00000	4.54471	2.545
	08-2250	Lic Voc. Nurse	0.00000	10.00000	10.000
	08-2270	Transportation	1.50000	1.50000	0.000
	08-2310	Assistant Superintendent	0.20000	0.20000	0.000
	08-2320	Directors	0.25000	0.25000	0.000
	08-2330	Managers	2.00000	2.80000	0.800
	08-2340	Supervisors	0.80000	0.00000	-0.800
	08-2370	Confidential Admin Secy	0.00000	0.00000	0.000
	08-2410	Clerical & Office - Personnel	4.50000	8.20000	3.700
	08-2420	Categorical Program Coordinator	1.43800	1.56300	0.125
	08-2930	Engagement & Comm Res Spec	0.62500	0.62500	0.000
	Total 2000s		97.22800	109.27271	12.04471
	Total Fund 08		102.22800	154.42271	52.19471
	Fund 09 - Lottery				
	09-1110	Regular Teachers	0.0000	0.0000	0.000
	09-1170	Classroom Support Teacher	5.0000	0.0000	-5.000
	Total 1000s		5.0000	0.0000	-5.0000
	09-2110	Instr'l Assistants - Classroom	4.3750	3.5000	-0.875
	09-2210	School Technology Specialist	18.3750	18.3750	0.000
	Total 2000s		22.7500	21.8750	-0.8750
	Total Fund 09		27.7500	21.8750	-5.8750

Fund 13 - Student Nutrition				
13-2230	Food Services - Drivers	4.0000	3.0000	-1.000
13-2260	Food Services - Regular Personnel	26.1400	32.5625	6.423
13-2320	Director	1.0000	1.0000	0.000
13-2330	Manager	0.0000	1.0000	1.000
13-2340	Supervisor	6.3750	6.0000	-0.375
13-2410	Clerical & Office - Personnel	2.2500	2.5000	0.250
Total 2000s		39.7650	46.0625	6.2975
Total Fund 13		39.7650	46.0625	6.2975
Fund 21 - Building Fund				
21-2230	Maint & Operations - Personnel	0.5000	0.5000	0.000
21-2410	Clerical & Office - Personnel	0.2500	0.2500	0.000
Total 2000s		0.7500	0.7500	0.0000
Total Fund 21		0.7500	0.7500	0.0000
Fund 24 - General Obligation Bond - 2012				
Total Fund 24		0.0000	0.0000	0.0000
Fund 62 - Self-Funded Insurance				
62-1320	Executive Cabinet	0.1000	0.0000	-0.100
62-1330	Director	0.2500	0.0000	-0.250
62-2310	Assistant Superintendent	0.1000	0.0000	-0.100
62-2410	Clerical & Office - Personnel	0.7000	0.0000	-0.700
Total 2000s		1.1500	0.0000	-1.1500
Total Fund 62		1.1500	0.0000	-1.1500
Fund 63 - Enterprise Fund				
63-1330	Director - Certificated	0.5000	0.5000	0.000
Total 1000s		0.5000	0.5000	0.0000
63-2110	Preschool Aide	7.3750	10.3750	3.000
63-2340	Supervisor	1.0000	1.0000	0.000
63-2410	Clerical & Office - Personnel	0.5000	1.0000	0.500
63-2990	Preschool Lead/Teacher	14.0000	14.0000	0.000
Total 2000s		22.8750	26.3750	3.5000
Total Fund 63		23.3750	26.8750	3.5000
Total All Funds		1502.5400	1508.43200	7.4740
CEA		756.9500		
Unrep		16.8005		
CMGT		54.0000		
CONF		4.0000		
CSEA		462.8690		
LMGT		29.0000		
SEIU		177.8125		
SUPVR		<u>7.0000</u>		
TOTAL		1508.4320		

	Certificated	756.9500			
	Classified	657.4820			
	Management	94.0000			
		1508.4320			

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	171,906,571.25	7,052,823.00	178,959,394.25	175,143,157.00	8,694,889.00	183,838,046.00	2.7%
2) Federal Revenue		8100-8299	0.00	7,131,360.07	7,131,360.07	0.00	4,890,970.00	4,890,970.00	-31.4%
3) Other State Revenue		8300-8599	2,574,535.45	12,535,204.45	15,109,739.90	3,391,890.00	18,207,290.00	21,599,180.00	42.9%
4) Other Local Revenue		8600-8799	3,377,525.35	9,555,918.10	12,933,443.45	2,447,968.00	7,815,027.00	10,262,995.00	-20.6%
5) TOTAL, REVENUES			177,858,632.05	36,275,305.62	214,133,937.67	180,983,015.00	39,608,176.00	220,591,191.00	3.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	83,974,873.78	16,521,548.79	100,496,422.57	84,771,870.00	21,542,962.00	106,314,832.00	5.8%
2) Classified Salaries		2000-2999	21,488,074.89	20,027,665.06	41,515,739.95	23,190,914.00	23,979,359.00	47,170,273.00	13.6%
3) Employee Benefits		3000-3999	38,047,003.84	14,483,497.33	52,530,501.17	40,738,053.00	28,373,815.00	69,111,868.00	31.6%
4) Books and Supplies		4000-4999	5,484,134.52	6,339,518.96	11,823,653.48	5,242,393.00	4,913,287.00	10,155,680.00	-14.1%
5) Services and Other Operating Expenditures		5000-5999	8,702,643.55	15,328,799.23	24,031,442.78	9,169,123.00	11,273,276.00	20,442,399.00	-14.9%
6) Capital Outlay		6000-6999	339,077.83	205,452.21	544,530.04	20,406.00	1,217,734.00	1,238,140.00	127.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	121,873.44	0.00	121,873.44	249,791.00	0.00	249,791.00	105.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(669,162.94)	526,672.44	(142,490.50)	(2,061,591.00)	1,761,591.00	(300,000.00)	110.5%
9) TOTAL, EXPENDITURES			157,488,518.91	73,433,154.02	230,921,672.93	161,320,959.00	93,062,024.00	254,382,983.00	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			20,370,113.14	(37,157,848.40)	(16,787,735.26)	19,662,056.00	(53,453,848.00)	(33,791,792.00)	101.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,108,158.14	5,300,569.74	7,408,727.88	189,190.00	5,407,921.00	5,597,111.00	-24.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,423,899.57)	35,423,899.57	0.00	(36,000,457.00)	36,000,457.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(33,315,741.43)	40,724,469.31	7,408,727.88	(35,811,267.00)	41,408,378.00	5,597,111.00	-24.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(12,945,628.29)	3,566,620.91	(9,379,007.38)	(16,149,211.00)	(12,045,470.00)	(28,194,681.00)	200.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	46,566,141.15	24,898,109.70	71,464,250.85	33,620,512.86	28,464,730.61	62,085,243.47	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			46,566,141.15	24,898,109.70	71,464,250.85	33,620,512.86	28,464,730.61	62,085,243.47	-13.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,566,141.15	24,898,109.70	71,464,250.85	33,620,512.86	28,464,730.61	62,085,243.47	-13.1%
2) Ending Balance, June 30 (E + F1e)			33,620,512.86	28,464,730.61	62,085,243.47	17,471,301.86	16,419,260.61	33,890,562.47	-45.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	354,926.70	0.00	354,926.70	84,053.00	0.00	84,053.00	-76.3%
Prepaid Items		9713	348,192.93	652,793.72	1,000,986.65	208,000.00	0.00	208,000.00	-79.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,811,936.89	27,811,936.89	0.00	16,451,959.33	16,451,959.33	-40.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	25,914,743.23	0.00	25,914,743.23	9,440,059.86	0.00	9,440,059.86	-63.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,927,650.00	0.00	6,927,650.00	7,664,189.00	0.00	7,664,189.00	10.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(32,698.72)	(32,698.72)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	63,640,429.19	38,699,286.64	102,339,715.83				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,471,437.83)	(761,985.69)	(2,233,423.52)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments									
9150		9150	0.00	0.00	0.00				
3) Accounts Receivable									
9200		9200	41,046.40	666,005.00	707,051.40				
4) Due from Grantor Government									
9290		9290	0.00	3,331,723.56	3,331,723.56				
5) Due from Other Funds									
9310		9310	0.00	0.00	0.00				
6) Stores									
9320		9320	354,926.70	0.00	354,926.70				
7) Prepaid Expenditures									
9330		9330	348,192.93	655,450.32	1,003,643.25				
8) Other Current Assets									
9340		9340	0.00	0.00	0.00				

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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			62,988,157.39	42,590,479.83	105,578,637.22				
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	2,380,180.06	136,076.09	2,516,256.15				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,380,180.06	136,076.09	2,516,256.15				
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)			60,607,977.33	42,454,403.74	103,062,381.07				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	35,538,202.00	0.00	35,538,202.00	13,041,704.00	0.00	13,041,704.00	-53.3%
Education Protection Account State Aid - Current Year		8012	2,143,508.00	0.00	2,143,508.00	2,642,380.00	0.00	2,642,380.00	23.3%
State Aid - Prior Years		8019	(2,290,662.00)	0.00	(2,290,662.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	196,576.85	0.00	196,576.85	389,528.00	0.00	389,528.00	98.2%
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	124,770,621.94	0.00	124,770,621.94	146,949,753.00	0.00	146,949,753.00	17.8%
Unsecured Roll Taxes		8042	6,678,198.77	0.00	6,678,198.77	7,199,792.00	0.00	7,199,792.00	7.8%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	4,870,125.69	0.00	4,870,125.69	4,920,000.00	0.00	4,920,000.00	1.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			171,906,571.25	0.00	171,906,571.25	175,143,157.00	0.00	175,143,157.00	1.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	7,052,823.00	7,052,823.00	0.00	8,694,889.00	8,694,889.00	23.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			171,906,571.25	7,052,823.00	178,959,394.25	175,143,157.00	8,694,889.00	183,838,046.00	2.7%
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	2,965,901.00	2,965,901.00	0.00	2,888,937.00	2,888,937.00	-2.6%
Special Education Discretionary Grants		8182	0.00	935,842.00	935,842.00	0.00	226,046.00	226,046.00	-75.8%
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%
FEIMA		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		247,120.55	247,120.55		650,893.00	650,893.00	163.4%
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		374,109.08	374,109.08		312,346.00	312,346.00	-16.5%
Title III, Immigrant Student Program	4201	8290		177,627.00	177,627.00		108,103.00	108,103.00	-39.1%
Title III, English Learner Program	4203	8290		753,437.09	753,437.09		498,765.00	498,765.00	-33.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		29,457.69	29,457.69		34,127.00	34,127.00	15.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,647,865.66	1,647,865.66	0.00	171,753.00	171,753.00	-89.6%
TOTAL, FEDERAL REVENUE			0.00	7,131,360.07	7,131,360.07	0.00	4,890,970.00	4,890,970.00	-31.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	51,402.00	51,402.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	487,390.00	0.00	487,390.00	486,409.00	0.00	486,409.00	-0.2%
Lottery - Unrestricted and Instructional Materials		8560	1,512,212.20	337,495.66	1,849,707.86	2,259,695.00	919,198.00	3,178,893.00	71.9%
Tax Relief Subventions									
Restricted Levies - Other		8575		0.00	0.00		0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	574,933.25	12,146,306.79	12,721,240.04	645,786.00	17,288,092.00	17,933,878.00	41.0%
TOTAL, OTHER STATE REVENUE			2,574,535.45	12,535,204.45	15,109,739.90	3,391,890.00	18,207,290.00	21,599,180.00	42.9%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	(1,250.00)	0.00	(1,250.00)	0.00	0.00	0.00	-100.0%
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	199,057.61	0.00	199,057.61	160,542.00	0.00	160,542.00	-19.3%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,146,025.46	0.00	1,146,025.46	1,152,554.00	0.00	1,152,554.00	0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	696,776.00	696,776.00	New
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,382,859.78	0.00	1,382,859.78	1,090,000.00	0.00	1,090,000.00	-21.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	625,960.96	9,329,191.11	9,955,152.07	20,000.00	6,958,421.00	6,978,421.00	-29.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	24,871.54	0.00	24,871.54	24,872.00	0.00	24,872.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00			0.00	0.0%
From Districts or Charter Schools	6500	8792		226,726.99	226,726.99		159,830.00	159,830.00	-29.5%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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			3,377,525.35	9,555,918.10	12,933,443.45	2,447,968.00	7,815,027.00	10,262,995.00	-20.6%
TOTAL REVENUES			177,858,632.05	36,275,305.62	214,133,937.67	180,983,015.00	39,608,176.00	220,591,191.00	3.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	70,939,385.84	12,993,868.28	83,933,254.12	72,903,610.00	16,041,300.00	88,944,910.00	6.0%
Certificated Pupil Support Salaries		1200	2,768,209.01	1,428,552.65	4,196,761.66	2,366,759.00	2,072,073.00	4,438,832.00	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	9,272,898.19	1,787,633.79	11,060,531.98	9,270,934.00	2,327,840.00	11,598,774.00	4.9%
Other Certificated Salaries		1900	994,380.74	311,494.07	1,305,874.81	230,567.00	1,101,749.00	1,332,316.00	2.0%
TOTAL, CERTIFICATED SALARIES			83,974,873.78	16,521,548.79	100,496,422.57	84,771,870.00	21,542,962.00	106,314,832.00	5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	885,344.25	11,966,036.09	12,851,380.34	1,275,692.00	13,245,139.00	14,520,831.00	13.0%
Classified Support Salaries		2200	10,394,436.86	4,805,638.47	15,200,075.33	10,624,293.00	6,843,103.00	17,467,396.00	14.9%
Classified Supervisors' and Administrators' Salaries		2300	2,419,099.93	1,854,416.32	4,273,486.25	2,663,021.00	2,282,682.00	4,945,703.00	15.7%
Clerical, Technical and Office Salaries		2400	7,065,361.65	889,958.06	7,955,319.71	7,847,952.00	1,189,269.00	9,037,221.00	13.6%
Other Classified Salaries		2900	723,862.20	511,616.12	1,235,478.32	779,956.00	419,166.00	1,199,122.00	-2.9%
TOTAL, CLASSIFIED SALARIES			21,488,074.89	20,027,665.06	41,515,739.95	23,190,914.00	23,979,359.00	47,170,273.00	13.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,770,269.16	2,981,612.35	18,751,881.51	15,699,878.00	13,276,022.00	28,975,900.00	54.5%
PERS		3201-3202	5,624,803.93	5,099,308.23	10,724,112.16	6,126,972.00	6,086,098.00	12,213,070.00	13.9%
OASDI/Medicare/Alternative		3301-3302	2,833,096.30	1,757,138.41	4,590,234.71	3,089,587.00	2,143,457.00	5,233,044.00	14.0%

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)	
Health and Welfare Benefits		3401-3402	11,938,721.53	3,993,499.01	15,932,220.54	13,907,269.00	6,063,270.00	19,970,539.00	25.3%
Unemployment Insurance		3501-3502	51,283.09	17,798.03	69,081.12	52,912.00	22,286.00	75,198.00	8.9%
Workers' Compensation		3601-3602	1,828,829.83	634,141.30	2,462,971.13	1,861,435.00	782,682.00	2,644,117.00	7.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,047,003.84	14,483,497.33	52,530,501.17	40,738,053.00	28,373,815.00	69,111,868.00	31.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	169,739.94	141,150.70	310,890.64	0.00	430,548.00	430,548.00	38.5%
Materials and Supplies		4300	4,567,223.18	5,674,195.73	10,241,418.91	4,888,557.00	4,009,735.00	8,898,292.00	-13.1%
Noncapitalized Equipment		4400	747,171.40	524,172.53	1,271,343.93	353,836.00	473,004.00	826,840.00	-35.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,484,134.52	6,339,518.96	11,823,653.48	5,242,393.00	4,913,287.00	10,155,680.00	-14.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,851,952.30	2,851,952.30	0.00	2,132,311.00	2,132,311.00	-25.2%
Travel and Conferences		5200	121,181.16	149,562.07	270,743.23	4,987.00	511,785.00	516,772.00	90.9%
Dues and Memberships		5300	92,121.71	14,550.00	106,671.71	38,848.00	0.00	38,848.00	-63.6%
Insurance		5400 - 5450	1,271,527.45	0.00	1,271,527.45	1,400,000.00	0.00	1,400,000.00	10.1%
Operations and Housekeeping Services		5500	4,575,704.90	70,328.60	4,646,033.50	5,138,385.00	90,000.00	5,228,385.00	12.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	785,846.93	338,901.45	1,124,748.38	618,868.00	379,328.00	998,196.00	-11.3%
Transfers of Direct Costs		5710	(106,550.62)	106,550.62	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,038.10)	12,713.38	7,675.28	(43,879.00)	0.00	(43,879.00)	-671.7%
Professional/Consulting Services and Operating Expenditures		5800	1,755,782.45	11,406,623.94	13,162,406.39	1,785,543.00	8,158,911.00	9,944,454.00	-24.4%
Communications		5900	212,067.67	377,616.87	589,684.54	226,371.00	941.00	227,312.00	-61.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,702,643.55	15,328,799.23	24,031,442.78	9,169,123.00	11,273,276.00	20,442,399.00	-14.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	148,137.28	69,837.00	217,974.28	0.00	100,000.00	100,000.00	-54.1%
Buildings and Improvements of Buildings		6200	4,055.36	56,349.04	60,404.40	0.00	75,000.00	75,000.00	24.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	47,837.27	48,038.94	95,876.21	11,406.00	992,734.00	1,004,140.00	947.3%

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)	
Equipment Replacement		6500	139,047.92	31,227.23	170,275.15	9,000.00	50,000.00	59,000.00	-65.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			339,077.83	205,452.21	544,530.04	20,406.00	1,217,734.00	1,238,140.00	127.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223							
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	121,873.44	0.00	121,873.44	249,791.00	0.00	249,791.00	105.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			121,873.44	0.00	121,873.44	249,791.00	0.00	249,791.00	105.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(526,672.44)	526,672.44	0.00	(1,761,591.00)	1,761,591.00	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)	
Transfers of Indirect Costs - Interfund		7350	(142,490.50)	0.00	(142,490.50)	(300,000.00)	0.00	(300,000.00)	110.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(669,162.94)	526,672.44	(142,490.50)	(2,061,591.00)	1,761,591.00	(300,000.00)	110.5%
TOTAL EXPENDITURES			157,488,518.91	73,433,154.02	230,921,672.93	161,320,959.00	93,062,024.00	254,382,983.00	10.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,108,158.14	5,300,569.74	7,408,727.88	189,190.00	5,407,921.00	5,597,111.00	-24.5%
(a) TOTAL, INTERFUND TRANSFERS IN			2,108,158.14	5,300,569.74	7,408,727.88	189,190.00	5,407,921.00	5,597,111.00	-24.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(35,423,899.57)	35,423,899.57	0.00	(36,000,457.00)	36,000,457.00	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			(35,423,899.57)	35,423,899.57	0.00	(36,000,457.00)	36,000,457.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(33,315,741.43)	40,724,469.31	7,408,727.88	(35,811,267.00)	41,408,378.00	5,597,111.00	-24.5%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	171,906,571.25	7,052,823.00	178,959,394.25	175,143,157.00	8,694,889.00	183,838,046.00	2.7%
2) Federal Revenue		8100-8299	0.00	7,131,360.07	7,131,360.07	0.00	4,890,970.00	4,890,970.00	-31.4%
3) Other State Revenue		8300-8599	2,574,535.45	12,535,204.45	15,109,739.90	3,391,890.00	18,207,290.00	21,599,180.00	42.9%
4) Other Local Revenue		8600-8799	3,377,525.35	9,555,918.10	12,933,443.45	2,447,968.00	7,815,027.00	10,262,995.00	-20.6%
5) TOTAL, REVENUES			177,858,632.05	36,275,305.62	214,133,937.67	180,983,015.00	39,608,176.00	220,591,191.00	3.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		98,322,569.52	50,205,441.05	148,528,010.57	102,051,843.00	63,934,025.00	165,885,868.00	11.7%
2) Instruction - Related Services	2000-2999		21,661,020.97	7,062,428.76	28,723,449.73	21,654,773.00	8,679,079.00	30,333,852.00	5.6%
3) Pupil Services	3000-3999		10,636,628.32	6,721,414.37	17,358,042.69	9,789,879.00	9,242,955.00	19,032,834.00	9.6%
4) Ancillary Services	4000-4999		0.00	13,211.89	13,211.89	0.00	488,870.00	488,870.00	3,600.2%
5) Community Services	5000-5999		224,465.84	0.00	224,465.84	315,539.00	0.00	315,539.00	40.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,186,134.93	2,662,382.68	14,848,517.61	12,205,987.00	3,421,080.00	15,627,067.00	5.2%
8) Plant Services	8000-8999		14,335,825.89	6,768,275.27	21,104,101.16	15,053,147.00	7,396,015.00	22,449,162.00	6.4%
9) Other Outgo	9000-9999	Except 7600-7699	121,873.44	0.00	121,873.44	249,791.00	0.00	249,791.00	105.0%
10) TOTAL, EXPENDITURES			157,488,518.91	73,433,154.02	230,921,672.93	161,320,959.00	93,062,024.00	254,382,983.00	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,370,113.14	(37,157,848.40)	(16,787,735.26)	19,662,056.00	(53,453,848.00)	(33,791,792.00)	101.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,108,158.14	5,300,569.74	7,408,727.88	189,190.00	5,407,921.00	5,597,111.00	-24.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,423,899.57)	35,423,899.57	0.00	(36,000,457.00)	36,000,457.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(33,315,741.43)	40,724,469.31	7,408,727.88	(35,811,267.00)	41,408,378.00	5,597,111.00	-24.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,945,628.29)	3,566,620.91	(9,379,007.38)	(16,149,211.00)	(12,045,470.00)	(28,194,681.00)	200.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,566,141.15	24,898,109.70	71,464,250.85	33,620,512.86	28,464,730.61	62,085,243.47	-13.1%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,566,141.15	24,898,109.70	71,464,250.85	33,620,512.86	28,464,730.61	62,085,243.47	-13.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,566,141.15	24,898,109.70	71,464,250.85	33,620,512.86	28,464,730.61	62,085,243.47	-13.1%
2) Ending Balance, June 30 (E + F1e)			33,620,512.86	28,464,730.61	62,085,243.47	17,471,301.86	16,419,260.61	33,890,562.47	-45.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	354,926.70	0.00	354,926.70	84,053.00	0.00	84,053.00	-76.3%
Prepaid Items		9713	348,192.93	652,793.72	1,000,986.65	208,000.00	0.00	208,000.00	-79.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,811,936.89	27,811,936.89	0.00	16,451,959.33	16,451,959.33	-40.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	25,914,743.23	0.00	25,914,743.23	9,440,059.86	0.00	9,440,059.86	-63.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,927,650.00	0.00	6,927,650.00	7,664,189.00	0.00	7,664,189.00	10.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(32,698.72)	(32,698.72)	New

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,339,757.83	2,542,866.83
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	4,813.85	4,813.85
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	124,964.60	124,964.60
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	.01	.01
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	44,963.18	44,963.18
4035	ESSA: Title II, Part A, Supporting Effective Instruction	112,109.86	112,109.86
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	9,243.69	9,243.69
4201	ESSA: Title III, Immigrant Student Program	88,671.59	88,671.59
4203	ESSA: Title III, English Learner Student Program	0.00	148,218.14
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	799,842.07	799,842.07
6266	Educator Effectiveness, FY 2021-22	2,538,330.18	1,295.18
6300	Lottery: Instructional Materials	741,858.65	0.00
6331	CA Community Schools Partnership Act - Planning Grant	158,496.33	109,077.33
6500	Special Education	2,001,422.74	1,724,695.19
6520	Special Ed: Project Workability I LEA	93.06	93.06
6536	Special Ed: Dispute Prevention and Dispute Resolution	17,655.82	17,655.82
6546	Mental Health-Related Services	1,167,016.08	1,256,503.08
6547	Special Education Early Intervention Preschool Grant	36,887.47	36,887.47
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	12,285.65	12,285.65
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,669,270.29	2,608,302.29
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,220,382.32	1,853,682.32
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,314,517.44	.44
7311	Classified School Employee Professional Development Block Grant	74,289.26	.26
7425	Expanded Learning Opportunities (ELO) Grant	3,837.72	3,837.72
7435	Learning Recovery Emergency Block Grant	4,765,468.19	315,245.19
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	610.92	610.92
9010	Other Restricted Local	2,565,148.09	4,636,093.59
Total, Restricted Balance		27,811,936.89	16,451,959.33

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,046,890.48	1,782,237.00	-12.9%
3) Other State Revenue		8300-8599	6,355,133.47	7,000,000.00	10.1%
4) Other Local Revenue		8600-8799	85,365.08	82,500.00	-3.4%
5) TOTAL, REVENUES			8,487,389.03	8,864,737.00	4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,936,208.03	3,319,196.00	13.0%
3) Employee Benefits		3000-3999	1,263,869.19	1,541,959.00	22.0%
4) Books and Supplies		4000-4999	3,065,333.06	4,160,737.00	35.7%
5) Services and Other Operating Expenditures		5000-5999	496,790.33	437,350.00	-12.0%
6) Capital Outlay		6000-6999	194,080.74	552,783.00	184.8%
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	142,490.50	300,000.00	110.5%
9) TOTAL, EXPENDITURES			8,098,771.85	10,312,025.00	27.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			388,617.18	(1,447,288.00)	-472.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			388,617.18	(1,447,288.00)	-472.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,514,037.14	5,902,654.32	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,514,037.14	5,902,654.32	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,514,037.14	5,902,654.32	7.0%
2) Ending Balance, June 30 (E + F1e)			5,902,654.32	4,455,366.32	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	143,277.33	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,757,417.99	4,455,366.32	-22.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,089,625.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(114,522.91)		
b) in Banks		9120	(990,048.16)		
c) in Revolving Cash Account		9130	1,959.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	(1.41)		
4) Due from Grantor Government		9290	1,820,451.93		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	143,277.33		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,950,741.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(739.36)		
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			(739.36)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			6,951,480.39		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,046,890.48	1,782,237.00	-12.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,046,890.48	1,782,237.00	-12.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,355,133.47	7,000,000.00	10.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,355,133.47	7,000,000.00	10.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	4,205.02	5,000.00	18.9%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	78,563.88	75,000.00	-4.5%
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	2,596.18	2,500.00	-3.7%
TOTAL, OTHER LOCAL REVENUE			85,365.08	82,500.00	-3.4%
TOTAL, REVENUES			8,487,389.03	8,864,737.00	4.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,880,571.89	2,193,724.00	16.7%
Classified Supervisors' and Administrators' Salaries		2300	837,583.33	899,117.00	7.3%
Clerical, Technical and Office Salaries		2400	218,052.81	226,355.00	3.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,936,208.03	3,319,196.00	13.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	734,259.06	853,118.00	16.2%
OASDI/Medicare/Alternative		3301-3302	214,655.79	245,496.00	14.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	262,838.59	384,202.00	46.2%
Unemployment Insurance		3501-3502	1,427.27	1,615.00	13.2%
Workers' Compensation		3601-3602	50,688.48	57,528.00	13.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,263,869.19	1,541,959.00	22.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	371,066.05	548,500.00	47.8%
Noncapitalized Equipment		4400	53,845.56	75,000.00	39.3%
Food		4700	2,640,421.45	3,537,237.00	34.0%
TOTAL, BOOKS AND SUPPLIES			3,065,333.06	4,160,737.00	35.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,042.64	30,000.00	49.7%
Dues and Memberships		5300	1,338.83	2,000.00	49.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,494.00	12,000.00	-4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	164,311.80	185,000.00	12.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,275.28)	4,850.00	-141.2%
Professional/Consulting Services and Operating Expenditures		5800	309,660.93	202,700.00	-34.5%
Communications		5900	217.41	1,000.00	360.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			496,790.33	437,350.00	-12.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	164,705.46	452,783.00	174.9%
Equipment Replacement		6500	29,375.28	100,000.00	240.4%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			194,080.74	552,783.00	184.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	142,490.50	300,000.00	110.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			142,490.50	300,000.00	110.5%
TOTAL, EXPENDITURES			8,098,771.85	10,312,025.00	27.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,046,890.48	1,782,237.00	-12.9%
3) Other State Revenue		8300-8599	6,355,133.47	7,000,000.00	10.1%
4) Other Local Revenue		8600-8799	85,365.08	82,500.00	-3.4%
5) TOTAL, REVENUES			8,487,389.03	8,864,737.00	4.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,943,787.35	10,000,025.00	25.9%
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		142,490.50	300,000.00	110.5%
8) Plant Services	8000-8999		12,494.00	12,000.00	-4.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,098,771.85	10,312,025.00	27.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			388,617.18	(1,447,288.00)	-472.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			388,617.18	(1,447,288.00)	-472.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,514,037.14	5,902,654.32	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,514,037.14	5,902,654.32	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,514,037.14	5,902,654.32	7.0%
2) Ending Balance, June 30 (E + F1e)			5,902,654.32	4,455,366.32	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	143,277.33	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,757,417.99	4,455,366.32	-22.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,178,921.80	4,079,653.13
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	375,713.15	375,713.15
7033	Child Nutrition: School Food Best Practices Apportionment	202,783.04	.04
Total, Restricted Balance		5,757,417.99	4,455,366.32

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,040,684.19	6,499,760.00	7.6%
5) TOTAL, REVENUES			6,040,684.19	6,499,760.00	7.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	74,594.60	72,805.00	-2.4%
3) Employee Benefits		3000-3999	36,217.22	39,644.00	9.5%
4) Books and Supplies		4000-4999	80,469.98	150,500.00	87.0%
5) Services and Other Operating Expenditures		5000-5999	786,046.64	822,597.00	4.6%
6) Capital Outlay		6000-6999	232,507.45	300,000.00	29.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,209,835.89	1,385,546.00	14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,830,848.30	5,114,214.00	5.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,300,569.74	5,407,921.00	2.0%
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			(5,300,569.74)	(5,407,921.00)	2.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(469,721.44)	(293,707.00)	-37.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,369,840.94	2,900,119.50	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,369,840.94	2,900,119.50	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,369,840.94	2,900,119.50	-13.9%
2) Ending Balance, June 30 (E + F1e)			2,900,119.50	2,606,412.50	-10.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,900,119.50	2,606,412.50	-10.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,349,463.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(104,975.13)		
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	(3.72)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,244,484.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	267,879.87		
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			267,879.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,976,604.90		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	5,959,202.34	6,433,382.00	8.0%
Interest		8660	81,481.85	66,378.00	-18.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,040,684.19	6,499,760.00	7.6%
TOTAL, REVENUES			6,040,684.19	6,499,760.00	7.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	52,794.56	49,032.00	-7.1%

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	21,800.04	23,773.00	9.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			74,594.60	72,805.00	-2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,489.95	19,425.00	5.1%
OASDI/Medicare/Alternative		3301-3302	5,516.55	5,459.00	-1.0%
Health and Welfare Benefits		3401-3402	10,882.14	13,462.00	23.7%
Unemployment Insurance		3501-3502	36.06	36.00	-0.2%
Workers' Compensation		3601-3602	1,292.52	1,262.00	-2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,217.22	39,644.00	9.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,437.20	150,500.00	542.1%
Noncapitalized Equipment		4400	57,032.78	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			80,469.98	150,500.00	87.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,385.00	14,160.00	14.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	472,683.66	394,217.00	-16.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,800.00	3,720.00	106.7%
Professional/Consulting Services and Operating Expenditures		5800	299,177.98	410,500.00	37.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			786,046.64	822,597.00	4.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,158.75	300,000.00	1,388.2%
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	212,348.70	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			232,507.45	300,000.00	29.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,209,835.89	1,385,546.00	14.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,300,569.74	5,407,921.00	2.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,300,569.74	5,407,921.00	2.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,300,569.74)	(5,407,921.00)	2.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,040,684.19	6,499,760.00	7.6%
5) TOTAL, REVENUES			6,040,684.19	6,499,760.00	7.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,209,835.89	1,385,546.00	14.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,209,835.89	1,385,546.00	14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,830,848.30	5,114,214.00	5.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,300,569.74	5,407,921.00	2.0%
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			(5,300,569.74)	(5,407,921.00)	2.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(469,721.44)	(293,707.00)	-37.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,369,840.94	2,900,119.50	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,369,840.94	2,900,119.50	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,369,840.94	2,900,119.50	-13.9%
2) Ending Balance, June 30 (E + F1e)			2,900,119.50	2,606,412.50	-10.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,900,119.50	2,606,412.50	-10.1%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,134,119.59	1,367,316.00	20.6%
5) TOTAL, REVENUES			1,134,119.59	1,367,316.00	20.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	387,720.37	462,733.00	19.3%
6) Capital Outlay		6000-6999	285,534.34	64,000.00	-77.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			673,754.71	527,233.00	-21.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			460,364.88	840,083.00	82.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			460,364.88	840,083.00	82.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,127,647.91	4,588,012.79	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,127,647.91	4,588,012.79	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,127,647.91	4,588,012.79	11.2%
2) Ending Balance, June 30 (E + F1e)			4,588,012.79	5,428,095.79	18.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,588,012.79	5,428,095.79	18.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,015,088.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(123,296.61)		
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	(1,58)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,891,790.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,891,790.29		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	69,971.19	183,669.00	162.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,064,148.40	1,183,647.00	11.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,134,119.59	1,367,316.00	20.6%
TOTAL, REVENUES			1,134,119.59	1,367,316.00	20.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	329,564.52	390,724.00	18.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	35,509.00	New
Professional/Consulting Services and Operating Expenditures		5800	58,155.85	36,500.00	-37.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			387,720.37	462,733.00	19.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	49,246.34	0.00	-100.0%
Buildings and Improvements of Buildings		6200	236,288.00	64,000.00	-72.9%
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			285,534.34	64,000.00	-77.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			673,754.71	527,233.00	-21.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,134,119.59	1,367,316.00	20.6%
5) TOTAL, REVENUES			1,134,119.59	1,367,316.00	20.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		22,565.85	59,509.00	163.7%
8) Plant Services	8000-8999		651,188.86	467,724.00	-28.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			673,754.71	527,233.00	-21.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			460,364.88	840,083.00	82.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			460,364.88	840,083.00	82.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,127,647.91	4,588,012.79	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,127,647.91	4,588,012.79	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,127,647.91	4,588,012.79	11.2%
2) Ending Balance, June 30 (E + F1e)			4,588,012.79	5,428,095.79	18.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,588,012.79	5,428,095.79	18.3%
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
9010	Other Restricted Local	4,588,012.79	5,428,095.79
Total, Restricted Balance		4,588,012.79	5,428,095.79

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,967,186.28	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,639.04	0.00	-100.0%
5) TOTAL, REVENUES			10,971,825.32	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	22,248.00	New
3) Employee Benefits		3000-3999	0.00	8,034.00	New
4) Books and Supplies		4000-4999	0.00	7,416.00	New
5) Services and Other Operating Expenditures		5000-5999	42,815.16	15,057.00	-64.8%
6) Capital Outlay		6000-6999	1,259,217.42	1,311,000.00	4.1%
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			1,302,032.58	1,363,755.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,669,792.74	(1,363,755.00)	-114.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,669,792.74	(1,363,755.00)	-114.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,614,664.52	11,284,457.26	598.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,614,664.52	11,284,457.26	598.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,614,664.52	11,284,457.26	598.9%
2) Ending Balance, June 30 (E + F1e)			11,284,457.26	9,920,702.26	-12.1%
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	11,284,457.26	9,920,702.26	-12.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,080,681.14		
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			12,080,681.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	629,078.33		
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			629,078.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			11,451,602.81		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	10,967,186.28	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,967,186.28	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,639.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,639.04	0.00	-100.0%
TOTAL, REVENUES			10,971,825.32	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	22,248.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	22,248.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	5,936.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	1,702.00	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	11.00	New
Workers' Compensation		3601-3602	0.00	385.00	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	8,034.00	New

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	7,416.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	7,416.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,732.00	15,000.00	-64.9%
Communications		5900	83.16	57.00	-31.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,815.16	15,057.00	-64.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	138,979.80	1,311,000.00	843.3%
Buildings and Improvements of Buildings		6200	1,120,237.62	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,259,217.42	1,311,000.00	4.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,302,032.58	1,363,755.00	4.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,967,186.28	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,639.04	0.00	-100.0%
5) TOTAL, REVENUES			10,971,825.32	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,302,032.58	1,363,755.00	4.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,302,032.58	1,363,755.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			9,669,792.74	(1,363,755.00)	-114.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,669,792.74	(1,363,755.00)	-114.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,614,664.52	11,284,457.26	598.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,614,664.52	11,284,457.26	598.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,614,664.52	11,284,457.26	598.9%
2) Ending Balance, June 30 (E + F1e)			11,284,457.26	9,920,702.26	-12.1%
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	11,284,457.26	9,920,702.26	-12.1%
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%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
7710	State School Facilities Projects	11,284,457.26	9,920,702.26
Total, Restricted Balance		11,284,457.26	9,920,702.26

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,507,532.49	20,507,532.49	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,507,532.49	20,507,532.49	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,507,532.49	20,507,532.49	0.0%
2) Ending Balance, June 30 (E + F1e)			20,507,532.49	20,507,532.49	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	20,507,532.49	New
d) Assigned					
Other Assignments		9780	20,507,532.49	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,507,532.49	20,507,532.49	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,507,532.49	20,507,532.49	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,507,532.49	20,507,532.49	0.0%
2) Ending Balance, June 30 (E + F1e)			20,507,532.49	20,507,532.49	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	20,507,532.49	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,507,532.49	0.00	-100.0%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,216,742.50	2,727,639.00	23.0%
5) TOTAL, REVENUES			2,216,742.50	2,727,639.00	23.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	111,515.28	114,860.00	3.0%
2) Classified Salaries		2000-2999	1,342,317.19	1,557,447.00	16.0%
3) Employee Benefits		3000-3999	626,562.67	766,611.00	22.4%
4) Books and Supplies		4000-4999	64,774.16	96,031.00	48.3%
5) Services and Other Operating Expenses		5000-5999	7,258.62	3,500.00	-51.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,152,427.92	2,538,449.00	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,314.58	189,190.00	194.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	98,450.00	189,190.00	92.2%
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			(98,450.00)	(189,190.00)	92.2%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(34,135.42)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	439,399.76	405,264.34	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			439,399.76	405,264.34	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			439,399.76	405,264.34	-7.8%
2) Ending Net Position, June 30 (E + F1e)			405,264.34	405,264.34	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	405,264.34	405,264.34	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,576,995.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(30,985.44)		
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	1,555.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,547,565.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	246,945.00		
2) TOTAL, DEFERRED OUTFLOWS			246,945.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	384,505.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	770,000.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,154,505.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	(143,725.00)		
2) TOTAL, DEFERRED INFLOWS			(143,725.00)		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			783,730.45		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,216,742.50	2,727,639.00	23.0%
TOTAL, OTHER LOCAL REVENUE			2,216,742.50	2,727,639.00	23.0%
TOTAL, REVENUES			2,216,742.50	2,727,639.00	23.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	111,515.28	114,860.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			111,515.28	114,860.00	3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	373,782.95	447,996.00	19.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	880.25	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	109,071.08	113,798.00	4.3%
Clerical, Technical and Office Salaries		2400	42,126.55	70,912.00	68.3%
Other Classified Salaries		2900	816,456.36	924,741.00	13.3%
TOTAL, CLASSIFIED SALARIES			1,342,317.19	1,557,447.00	16.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,110.52	21,744.00	3.0%
PERS		3201-3202	287,205.54	324,804.00	13.1%
OASDI/Medicare/Alternative		3301-3302	101,253.30	118,736.00	17.3%
Health and Welfare Benefits		3401-3402	191,046.27	271,530.00	42.1%
Unemployment Insurance		3501-3502	708.32	822.00	16.0%
Workers' Compensation		3601-3602	25,238.72	28,975.00	14.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			626,562.67	766,611.00	22.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	61,618.41	96,031.00	55.8%
Noncapitalized Equipment		4400	3,155.75	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			64,774.16	96,031.00	48.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	394.14	1,000.00	153.7%
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	6,864.48	2,500.00	-63.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,258.62	3,500.00	-51.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,152,427.92	2,538,449.00	17.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	98,450.00	189,190.00	92.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			98,450.00	189,190.00	92.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(98,450.00)	(189,190.00)	92.2%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,216,742.50	2,727,639.00	23.0%
5) TOTAL, REVENUES			2,216,742.50	2,727,639.00	23.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,152,427.92	2,538,449.00	17.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,152,427.92	2,538,449.00	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			64,314.58	189,190.00	194.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	98,450.00	189,190.00	92.2%
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			(98,450.00)	(189,190.00)	92.2%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(34,135.42)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	439,399.76	405,264.34	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			439,399.76	405,264.34	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			439,399.76	405,264.34	-7.8%
2) Ending Net Position, June 30 (E + F1e)			405,264.34	405,264.34	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	405,264.34	405,264.34	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
9010	Other Restricted Local	405,264.34	405,264.34
Total, Restricted Net Position		405,264.34	405,264.34

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,600,169.94	20,208,779.00	-1.9%
5) TOTAL, REVENUES			20,600,169.94	20,208,779.00	-1.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	14,018.70	84,112.00	500.0%
2) Classified Salaries		2000-2999	18,267.18	109,701.00	500.5%
3) Employee Benefits		3000-3999	14,701.80	87,437.00	494.7%
4) Books and Supplies		4000-4999	83.58	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	23,501,045.89	23,347,552.00	-0.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,548,116.95	23,628,802.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,947,947.01)	(3,420,023.00)	16.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,009,708.14	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,009,708.14)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,957,655.15)	(3,420,023.00)	-31.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,965,490.34	7,835.19	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,965,490.34	7,835.19	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,965,490.34	7,835.19	-99.8%
2) Ending Net Position, June 30 (E + F1e)			7,835.19	(3,412,187.81)	-43,649.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,835.19	(3,412,187.81)	-43,649.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,372,113.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(231,629.39)		
b) in Banks		9120	46,827.14		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	156,996.43		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	45,105.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			4,389,413.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,272,868.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,004,220.29		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,277,088.57		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			1,112,324.70		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	99,622.11	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	20,499,517.51	20,206,310.00	-1.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,030.32	2,469.00	139.6%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,600,169.94	20,208,779.00	-1.9%
TOTAL, REVENUES			20,600,169.94	20,208,779.00	-1.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,018.70	84,112.00	500.0%
TOTAL, CERTIFICATED SALARIES			14,018.70	84,112.00	500.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	4,956.48	29,739.00	500.0%
Clerical, Technical and Office Salaries		2400	13,310.70	79,962.00	500.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,267.18	109,701.00	500.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,638.88	15,833.00	500.0%
PERS		3201-3202	4,841.66	29,076.00	500.5%
OASDI/Medicare/Alternative		3301-3302	1,532.66	8,395.00	447.7%
Health and Welfare Benefits		3401-3402	5,113.48	30,682.00	500.0%
Unemployment Insurance		3501-3502	15.70	94.00	498.7%
Workers' Compensation		3601-3602	559.42	3,357.00	500.1%
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			14,701.80	87,437.00	494.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83.58	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			83.58	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	23,357,840.40	23,220,552.00	-0.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,800.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	141,405.29	127,000.00	-10.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,501,045.69	23,347,552.00	-0.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			23,548,116.95	23,628,802.00	0.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,009,708.14	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,009,708.14	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(2,009,708.14)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,600,169.94	20,208,779.00	-1.9%
5) TOTAL, REVENUES			20,600,169.94	20,208,779.00	-1.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		23,548,116.95	23,628,802.00	0.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			23,548,116.95	23,628,802.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,947,947.01)	(3,420,023.00)	16.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,009,708.14	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,009,708.14)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,957,655.15)	(3,420,023.00)	-31.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,965,490.34	7,835.19	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,965,490.34	7,835.19	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,965,490.34	7,835.19	-99.8%
2) Ending Net Position, June 30 (E + F1e)			7,835.19	(3,412,187.81)	-43,649.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,835.19	(3,412,187.81)	-43,649.5%

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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,092.89	13,092.89	14,288.34	12,766.64	12,766.64	13,219.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,092.89	13,092.89	14,288.34	12,766.64	12,766.64	13,219.00
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,092.89	13,092.89	14,288.34	12,766.64	12,766.64	13,219.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	8,698,688.57		8,698,688.57			8,698,688.57
Work in Progress	38,531.35		38,531.35			38,531.35
Total capital assets not being depreciated	8,737,219.92	0.00	8,737,219.92	0.00	0.00	8,737,219.92
Capital assets being depreciated:						
Land Improvements	37,268,134.72		37,268,134.72			37,268,134.72
Buildings	502,830,541.69		502,830,541.69			502,830,541.69
Equipment	7,285,607.84		7,285,607.84			7,285,607.84
Total capital assets being depreciated	547,384,284.25	0.00	547,384,284.25	0.00	0.00	547,384,284.25
Accumulated Depreciation for:						
Land Improvements	(21,057,781.33)		(21,057,781.33)			(21,057,781.33)
Buildings	(296,952,764.12)		(296,952,764.12)			(296,952,764.12)
Equipment	(5,200,308.19)		(5,200,308.19)			(5,200,308.19)
Total accumulated depreciation	(323,210,853.64)	0.00	(323,210,853.64)	0.00	0.00	(323,210,853.64)
Total capital assets being depreciated, net excluding lease and subscription assets	224,173,430.61	0.00	224,173,430.61	0.00	0.00	224,173,430.61
Lease Assets	5,205,428.00		5,205,428.00			5,205,428.00
Accumulated amortization for lease assets	(470,964.00)		(470,964.00)			(470,964.00)
Total lease assets, net	4,734,464.00	0.00	4,734,464.00	0.00	0.00	4,734,464.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	237,645,114.53	0.00	237,645,114.53	0.00	0.00	237,645,114.53
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	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:										
A. BEGINNING CASH	JUNE		62,085,243.47	54,587,593.47	34,084,098.47	15,120,960.47	(3,459,757.53)	(22,040,475.53)	51,066,321.47	32,485,603.47
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		784,275.00	784,275.00	1,411,695.00	1,411,695.00	1,411,695.00	1,411,695.00	1,411,695.00	1,411,695.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	87,702,490.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	4,347,445.00	0.00	0.00
Federal Revenue	8100-8299		244,549.00	244,549.00	440,187.00	440,187.00	440,187.00	440,187.00	440,187.00	440,187.00
Other State Revenue	8300-8599		1,079,959.00	1,079,959.00	1,943,926.00	1,943,926.00	1,943,926.00	1,943,926.00	1,943,926.00	1,943,926.00
Other Local Revenue	8600-8799		513,150.00	513,150.00	923,670.00	923,670.00	923,670.00	923,670.00	923,670.00	923,670.00
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			2,621,933.00	2,621,933.00	4,719,478.00	4,719,478.00	4,719,478.00	96,769,413.00	4,719,478.00	4,719,478.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,328,935.00	10,365,696.00	10,365,696.00	10,365,696.00	10,365,696.00	10,365,696.00	10,365,696.00	10,365,696.00
Classified Salaries	2000-2999		3,929,284.00	3,929,284.00	3,929,284.00	3,929,284.00	3,929,284.00	3,929,284.00	3,929,284.00	3,929,284.00
Employee Benefits	3000-3999		3,455,593.00	6,220,068.00	6,220,068.00	6,220,068.00	6,220,068.00	6,220,068.00	6,220,068.00	6,220,068.00
Books and Supplies	4000-4999		508,642.00	915,555.00	915,555.00	915,555.00	915,555.00	915,555.00	915,555.00	915,555.00
Serv/ices	5000-5999		1,022,120.00	1,839,816.00	1,839,816.00	1,839,816.00	1,839,816.00	1,839,816.00	1,839,816.00	1,839,816.00
Capital Outlay	6000-6999		0.00	0.00	154,768.00	154,768.00	154,768.00	154,768.00	154,768.00	154,768.00
Other Outgo	7000-7499		(124,991.00)	(124,991.00)	237,429.00	(124,991.00)	(124,991.00)	237,429.00	(124,991.00)	(124,991.00)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,119,583.00	23,145,428.00	23,662,616.00	23,300,196.00	23,300,196.00	23,662,616.00	23,300,196.00	23,300,196.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(7,497,650.00)	(20,523,495.00)	(18,943,138.00)	(18,580,718.00)	(18,580,718.00)	73,106,797.00	(18,580,718.00)	(18,580,718.00)
F. ENDING CASH (A + E)			54,587,593.47	34,064,098.47	15,120,960.47	(3,459,757.53)	(22,040,475.53)	51,066,321.47	32,485,603.47	13,904,885.47
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	13,904,885.47	(5,038,252.53)	48,137,616.47	29,711,666.47				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,411,695.00	1,411,695.00	1,411,695.00	1,410,279.00	0.00		15,684,084.00	15,684,084.00
Property Taxes	8020-8079	0.00	71,756,583.00	0.00	0.00			159,459,073.00	159,459,073.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	4,347,444.00			8,694,889.00	8,694,889.00
Federal Revenue	8100-8299	440,187.00	440,187.00	440,187.00	440,189.00			4,890,970.00	4,890,970.00
Other State Revenue	8300-8599	1,943,926.00	1,943,926.00	1,943,926.00	1,943,928.00			21,599,180.00	21,599,180.00
Other Local Revenue	8600-8799	923,670.00	923,670.00	923,670.00	923,665.00			10,262,995.00	10,262,995.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	5,597,111.00			5,597,111.00	5,597,111.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		4,719,478.00	76,476,061.00	4,719,478.00	14,662,616.00	0.00	0.00	226,188,302.00	226,188,302.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	10,365,696.00	10,365,696.00	10,365,696.00	1,328,937.00	0.00		106,314,832.00	106,314,832.00
Classified Salaries	2000-2999	3,929,284.00	3,929,284.00	3,929,284.00	3,948,149.00			47,170,273.00	47,170,273.00
Employee Benefits	3000-3999	6,220,068.00	6,220,068.00	6,220,068.00	3,455,595.00			69,111,868.00	69,111,868.00
Books and Supplies	4000-4999	915,555.00	915,555.00	915,555.00	491,488.00			10,155,680.00	10,155,680.00
Services	5000-5999	1,839,816.00	1,839,816.00	1,839,816.00	1,022,119.00			20,442,399.00	20,442,399.00
Capital Outlay	6000-6999	154,768.00	154,764.00	0.00	0.00			1,238,140.00	1,238,140.00
Other Outgo	7000-7499	237,429.00	(124,991.00)	(124,991.00)	237,432.00			(50,209.00)	(50,209.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		23,662,616.00	23,300,192.00	23,145,428.00	10,483,720.00	0.00	0.00	254,382,983.00	254,382,983.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(18,943,138.00)	53,175,869.00	(18,425,950.00)	4,178,896.00	0.00	0.00	(28,194,681.00)	(28,194,681.00)
F. ENDING CASH (A + E)		(5,038,252.53)	48,137,616.47	29,711,666.47	33,890,562.47				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								33,890,562.47	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:			JUNE							
A. BEGINNING CASH			33,890,562.47	33,890,562.47	33,890,562.47	33,890,562.47	33,890,562.47	33,890,562.47	33,890,562.47	33,890,562.47
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			33,890,562.47	33,890,562.47	33,890,562.47	33,890,562.47	33,890,562.47	33,890,562.47	33,890,562.47	33,890,562.47
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	33,890,562.47	33,890,562.47	33,890,562.47	33,890,562.47				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D, BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E, NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F, ENDING CASH (A + E)		33,890,562.47	33,890,562.47	33,890,562.47	33,890,562.47				
G, ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								33,890,562.47	

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: CUSD District Office 1309 S. Mary Ave, Suite 150 Sunnyvale, CA 94087

Date: 5/31/24

Adoption Date: 6/13/24

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: CUSD Board Room 1309 S.

Mary Ave, Suite 150
Sunnyvale, CA 94087

Date: 6/5/24

Time: 6:00PM

Contact person for additional information on the budget reports:

Name: Tina Bernal408-

Title: Director, Fiscal Services

Telephone: 408-252-3000 ext 61412

E-mail: bernal_tina@cusdk8.org

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	 n/a	 X X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/13/2024
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Santa Clara County Schools Insurance Group (SCCSIG)

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Tina Bernal
Title: Director, Fiscal Services
Telephone: 408-252-3000 x61412
E-mail: bernal_tina@cusdk8.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	100,496,422.57	301	0.00	303	100,496,422.57	305	13,215.57		307	100,483,207.00	309
2000 - Classified Salaries	41,515,739.95	311	422,083.09	313	41,093,656.86	315	3,035,072.22		317	38,058,584.64	319
3000 - Employee Benefits	52,530,501.17	321	149,967.41	323	52,380,533.76	325	1,599,240.26		327	50,781,293.50	329
4000 - Books, Supplies Equip Replace. (6500)	11,993,928.63	331	1,551.27	333	11,992,377.36	335	2,391,464.67		337	9,600,912.69	339
5000 - Services... & 7300 - Indirect Costs	23,888,952.28	341	371,135.22	343	23,517,817.06	345	2,242,290.16		347	21,275,526.90	349
TOTAL					229,480,807.61	365			TOTAL	220,199,524.73	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		59.11%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		60.00%
2. Percentage spent by this district (Part II, Line 15)		59.11%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		.89%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		220,199,524.73
5. Deficiency Amount (Part III, Line 3 times Line 4)		1,959,775.77
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

43 69419 0000000
Form CEB
F8BP8NWP7(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	106,314,832.00	301	0.00	303	106,314,832.00	305	233,977.00		307	106,080,855.00	309
2000 - Classified Salaries	47,170,273.00	311	523,771.00	313	46,646,502.00	315	3,934,001.00		317	42,712,501.00	319
3000 - Employee Benefits	69,111,868.00	321	174,744.00	323	68,937,124.00	325	2,209,837.00		327	66,727,287.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,214,680.00	331	59,780.00	333	10,154,900.00	335	2,400,865.00		337	7,754,035.00	339
5000 - Services. & 7300 - Indirect Costs	20,142,399.00	341	284,760.00	343	19,857,639.00	345	2,036,426.00		347	17,821,213.00	349
TOTAL					251,910,997.00	365	TOTAL			241,095,891.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	88,803,179.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	14,291,281.00	380
3. STRS.	3101 & 3102	25,640,905.00	382
4. PERS.	3201 & 3202	3,918,336.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,529,488.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,039,679.00	385
7. Unemployment Insurance.	3501 & 3502	50,381.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,772,498.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	150,045,747.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	150,045,747.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	62.23%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.23%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	241,095,891.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Budget, July 1
2023-24 Estimated Actuals
Schedule of Long-Term Liabilities

Cupertino Union Elementary
Santa Clara County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	250,548,302.00		250,548,302.00			250,548,302.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	4,800,971.00		4,800,971.00			4,800,971.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	10,755,615.00		10,755,615.00			10,755,615.00	
Net Pension Liability	165,301,000.00		165,301,000.00			165,301,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	1,554,661.75		1,554,661.75			1,554,661.75	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	432,960,549.75	0.00	432,960,549.75	0.00	0.00	432,960,549.75	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	498,000.00		498,000.00			498,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	498,000.00	0.00	498,000.00	0.00	0.00	498,000.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	230,921,672.93
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,598,374.68
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	224,465.84
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	544,530.04
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	121,873.44
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				890,869.32
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				223,432,428.93
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				13,092.89
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,065.17

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	202,950,791.98	15,619.76
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	202,950,791.98	15,619.76
B. Required effort (Line A.2 times 90%)	182,655,712.78	14,057.78
C. Current year expenditures (Line I.E and Line II.B)	223,432,428.93	17,065.17
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

8,417,001.51

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

185,780,637.27

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.53%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

7,786,263.09

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

3,186,434.81

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	40,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	920,149.92
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,932,847.82
9. Carry-Forward Adjustment (Part IV, Line F)	(1,087,567.55)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,845,280.27
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	146,031,031.28
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	28,723,449.73
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,819,794.87
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	13,211.89
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	224,465.84
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,852,612.90
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	185,739.52
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,903,131.95
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,392,210.26
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,121,779.16
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	220,267,427.40
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.42%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic/)	
(Line A10 divided by Line B19)	4.92%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)

11,932,847.82

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

1,539,261.59

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.61%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.61%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.64%) times Part III, Line B19); zero if positive

(1,087,567.55)

D. Preliminary carry-forward adjustment (Line C1 or C2)

(1,087,567.55)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

4.92%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-543783.77) is applied to the current year calculation and the remainder (\$-543783.78) is deferred to one or more future years:

5.17%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-362522.52) is applied to the current year calculation and the remainder (\$-725045.03) is deferred to one or more future years:

5.25%

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)

(1,087,567.55)

Approved
indirect
cost rate: 6.61%

Highest
rate used
in any
program: 6.64%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,800,479.61	92,049.08	2.42%
01	3010	229,786.70	12,520.00	5.45%
01	3213	162,776.00	10,760.00	6.61%
01	3305	516,562.00	34,145.00	6.61%
01	3306	3,854.00	255.00	6.62%
01	3307	91,838.00	6,071.00	6.61%
01	3308	48,091.00	3,179.00	6.61%
01	3309	8,487.00	561.00	6.61%
01	3310	2,439,067.00	83,455.00	3.42%
01	3311	23,192.95	1,533.05	6.61%
01	3312	366,123.82	7,566.00	2.07%
01	3315	56,637.15	3,758.85	6.64%
01	3318	11,325.00	749.00	6.61%
01	3327	141,008.35	9,320.65	6.61%
01	4035	246,652.22	15,347.00	6.22%
01	4127	19,500.00	714.00	3.66%
01	4201	87,404.94	1,550.00	1.77%
01	4203	571,337.95	33,881.00	5.93%
01	6053	188,071.32	11,886.07	6.32%
01	6266	410,545.33	11,336.29	2.76%
01	6546	737,403.71	9,555.00	1.30%
01	6547	604,023.53	17,437.00	2.89%
01	6762	2,015,780.12	30,103.59	1.49%
01	6770	440,059.20	4,572.48	1.04%
01	7311	6,920.00	213.77	3.09%
01	7422	49,763.16	3,289.35	6.61%
01	7435	1,118,860.39	37,787.26	3.38%
01	9010	8,013,670.46	83,077.00	1.04%
13	5310	5,121,779.16	142,490.50	2.78%

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

8,417,001.51

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

185,780,637.27

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.53%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

7,786,263.09

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

3,186,434.81

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	40,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	920,149.92
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,932,847.82
9. Carry-Forward Adjustment (Part IV, Line F)	(1,087,567.55)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,845,280.27
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	146,031,031.28
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	28,723,449.73
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,819,794.87
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	13,211.89
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	224,465.84
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,852,612.90
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	185,739.52
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,903,131.95
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,392,210.26
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,121,779.16
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	220,267,427.40
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.42%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.92%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)

11,932,847.82

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

1,539,261.59

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.61%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.61%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.64%) times Part III, Line B19); zero if positive

(1,087,567.55)

D. Preliminary carry-forward adjustment (Line C1 or C2)

(1,087,567.55)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

4.92%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-543783.77) is applied to the current year calculation and the remainder (\$-543783.78) is deferred to one or more future years:

5.17%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-362522.52) is applied to the current year calculation and the remainder (\$-725045.03) is deferred to one or more future years:

5.25%

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)

(1,087,567.55)

Approved
indirect
cost rate: 6.61%

Highest
rate used
in any
program: 6.64%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,800,479.61	92,049.08	2.42%
01	3010	229,786.70	12,520.00	5.45%
01	3213	162,776.00	10,760.00	6.61%
01	3305	516,562.00	34,145.00	6.61%
01	3306	3,854.00	255.00	6.62%
01	3307	91,838.00	6,071.00	6.61%
01	3308	48,091.00	3,179.00	6.61%
01	3309	8,487.00	561.00	6.61%
01	3310	2,439,067.00	83,455.00	3.42%
01	3311	23,192.95	1,533.05	6.61%
01	3312	366,123.82	7,566.00	2.07%
01	3315	56,637.15	3,758.85	6.64%
01	3318	11,325.00	749.00	6.61%
01	3327	141,008.35	9,320.65	6.61%
01	4035	246,652.22	15,347.00	6.22%
01	4127	19,500.00	714.00	3.66%
01	4201	87,404.94	1,550.00	1.77%
01	4203	571,337.95	33,881.00	5.93%
01	6053	188,071.32	11,886.07	6.32%
01	6266	410,545.33	11,336.29	2.76%
01	6546	737,403.71	9,555.00	1.30%
01	6547	604,023.53	17,437.00	2.89%
01	6762	2,015,780.12	30,103.59	1.49%
01	6770	440,059.20	4,572.48	1.04%
01	7311	6,920.00	213.77	3.09%
01	7422	49,763.16	3,289.35	6.61%
01	7435	1,118,860.39	37,787.26	3.38%
01	9010	8,013,670.46	83,077.00	1.04%
13	5310	5,121,779.16	142,490.50	2.78%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,925,570.67	2,925,570.67
2. State Lottery Revenue	8560	1,512,212.20		337,495.66	1,849,707.86
3. Other Local Revenue	8600-8799	413.57		0.00	413.57
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,512,625.77	0.00	3,263,066.33	4,775,692.10
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	13,215.57		0.00	13,215.57
2. Classified Salaries	2000-2999	741,256.29		0.00	741,256.29
3. Employee Benefits	3000-3999	429,804.75		0.00	429,804.75
4. Books and Supplies	4000-4999	4,174.76		2,026,410.05	2,030,584.81
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	649.62			649.62
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,189,100.99	0.00	2,026,410.05	3,215,511.04
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	323,524.78	0.00	1,236,656.28	1,560,181.06
D. COMMENTS:					

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

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

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	175,143,157.00	5.05%	183,993,673.00	5.04%	193,273,093.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,391,890.00	2.73%	3,484,489.00	3.11%	3,592,856.00
4. Other Local Revenues	8600-8799	2,447,968.00	2.02%	2,497,398.00	2.04%	2,548,390.00
5. Other Financing Sources						
a. Transfers In	8900-8929	189,190.00	0.00%	189,190.00	0.00%	189,190.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(36,000,457.00)	-43.97%	(20,172,624.00)	67.81%	(33,851,311.00)
6. Total (Sum lines A1 thru A5c)		145,171,748.00	17.10%	169,992,126.00	-2.49%	165,752,218.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				84,771,870.00		85,378,782.00
b. Step & Column Adjustment				1,261,755.00		1,274,788.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(654,843.00)		(392,906.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	84,771,870.00	0.72%	85,378,782.00	1.03%	86,260,664.00
2. Classified Salaries						
a. Base Salaries				23,190,914.00		23,289,275.00
b. Step & Column Adjustment				344,176.00		347,126.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(245,815.00)		(147,564.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,190,914.00	0.42%	23,289,275.00	0.86%	23,488,837.00
3. Employee Benefits	3000-3999	40,738,053.00	4.36%	42,515,443.00	4.57%	44,458,463.00
4. Books and Supplies	4000-4999	5,242,393.00	0.00%	5,242,393.00	0.00%	5,242,393.00
5. Services and Other Operating Expenditures	5000-5999	9,169,123.00	-5.45%	8,669,123.00	5.77%	9,169,123.00
6. Capital Outlay	6000-6999	20,406.00	0.00%	20,406.00	0.00%	20,406.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	249,791.00	0.00%	249,791.00	0.00%	249,791.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,061,591.00)	-2.86%	(2,002,623.00)	0.00%	(2,002,623.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		161,320,959.00	1.27%	163,362,590.00	2.16%	166,887,054.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(16,149,211.00)		6,629,536.00		(1,134,836.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		33,620,512.86		17,471,301.86		24,100,837.86
2. Ending Fund Balance (Sum lines C and D1)		17,471,301.86		24,100,837.86		22,966,001.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	367,053.00		367,053.00		367,053.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	9,440,059.86		16,367,924.86		15,202,256.86
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,664,189.00		7,365,860.00		7,396,692.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,471,301.86		24,100,837.86		22,966,001.86
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,664,189.00		7,365,860.00		7,396,692.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,664,189.00		7,365,860.00		7,396,692.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Other adjustments for certificated and classified retiree savings						

Budget, July 1
General Fund
Multiyear Projections
Restricted

43 69419 000000
Form MYP
F8BP8NWP7(2024-25)

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	8,694,889.00	2.73%	8,932,259.00	2.73%	9,176,110.00
2. Federal Revenues	8100-8299	4,890,970.00	0.00%	4,890,970.00	0.00%	4,890,970.00
3. Other State Revenues	8300-8599	18,207,290.00	1.98%	18,567,179.00	0.00%	18,567,179.00
4. Other Local Revenues	8600-8799	7,815,027.00	0.00%	7,815,027.00	0.00%	7,815,027.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,407,921.00	0.00%	5,407,921.00	0.00%	5,407,921.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	36,000,457.00	-44.07%	20,133,434.00	67.94%	33,812,121.00
6. Total (Sum lines A1 thru A5c)		81,016,554.00	-18.85%	65,746,790.00	21.18%	79,669,328.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,542,962.00		21,866,106.00
b. Step & Column Adjustment				323,144.00		327,992.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,542,962.00	1.50%	21,866,106.00	1.50%	22,194,098.00
2. Classified Salaries						
a. Base Salaries				23,979,359.00		21,047,247.00
b. Step & Column Adjustment				368,703.00		315,708.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,300,815.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,979,359.00	-12.23%	21,047,247.00	1.50%	21,362,955.00
3. Employee Benefits	3000-3999	28,373,815.00	-9.62%	25,645,049.00	3.35%	26,504,625.00
4. Books and Supplies	4000-4999	4,913,287.00	-26.46%	3,613,287.00	0.00%	3,613,287.64
5. Services and Other Operating Expenditures	5000-5999	11,273,276.00	-26.97%	8,232,771.00	-48.59%	4,232,771.00
6. Capital Outlay	6000-6999	1,217,734.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,761,591.00	0.00%	1,761,591.00	0.00%	1,761,591.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		93,062,024.00	-11.71%	82,166,051.00	-3.04%	79,669,327.64
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(12,045,470.00)		(16,419,261.00)		.36

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		28,464,730.61		16,419,260.61		(.39)
2. Ending Fund Balance (Sum lines C and D1)		16,419,260.61		(.39)		(.03)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	16,451,959.33				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(32,698.72)		(.39)		(.03)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,419,260.61		(.39)		(.03)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Expenditure adjustments are for one time expended funds.						

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	183,838,046.00	4.94%	192,925,932.00	4.94%	202,449,203.00
2. Federal Revenues	8100-8299	4,890,970.00	0.00%	4,890,970.00	0.00%	4,890,970.00
3. Other State Revenues	8300-8599	21,599,180.00	2.09%	22,051,668.00	0.49%	22,160,035.00
4. Other Local Revenues	8600-8799	10,262,995.00	0.48%	10,312,425.00	0.49%	10,363,417.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,597,111.00	0.00%	5,597,111.00	0.00%	5,597,111.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(39,190.00)	0.00%	(39,190.00)
6. Total (Sum lines A1 thru A5c)		226,188,302.00	4.22%	235,738,916.00	4.11%	245,421,546.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				106,314,832.00		107,244,888.00
b. Step & Column Adjustment				1,584,899.00		1,602,780.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(654,843.00)		(392,906.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,314,832.00	0.87%	107,244,888.00	1.13%	108,454,762.00
2. Classified Salaries						
a. Base Salaries				47,170,273.00		44,336,522.00
b. Step & Column Adjustment				712,879.00		662,834.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,546,630.00)		(147,564.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,170,273.00	-6.01%	44,336,522.00	1.16%	44,851,792.00
3. Employee Benefits	3000-3999	69,111,868.00	-1.38%	68,160,492.00	4.11%	70,963,088.00
4. Books and Supplies	4000-4999	10,155,680.00	-12.80%	8,855,680.00	0.00%	8,855,680.64
5. Services and Other Operating Expenditures	5000-5999	20,442,399.00	-17.32%	16,901,894.00	-20.71%	13,401,894.00
6. Capital Outlay	6000-6999	1,238,140.00	-98.35%	20,406.00	0.00%	20,406.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	249,791.00	0.00%	249,791.00	0.00%	249,791.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(300,000.00)	-19.66%	(241,032.00)	0.00%	(241,032.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		254,382,983.00	-3.48%	245,528,641.00	0.42%	246,556,381.64
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(28,194,681.00)		(9,789,725.00)		(1,134,835.64)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		62,085,243.47		33,890,562.47		24,100,837.47
2. Ending Fund Balance (Sum lines C and D1)		33,890,562.47		24,100,837.47		22,966,001.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	367,053.00		367,053.00		367,053.00
b. Restricted	9740	16,451,959.33		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	9,440,059.86		16,367,924.86		15,202,256.86
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,664,189.00		7,365,860.00		7,396,692.00
2. Unassigned/Unappropriated	9790	(32,698.72)		(.39)		(.03)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,890,562.47		24,100,837.47		22,966,001.83
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,664,189.00		7,365,860.00		7,396,692.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(32,698.72)		(.39)		(.03)
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)		7,631,490.28		7,365,859.61		7,396,691.97
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
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)						
		12,766.64		12,599.63		12,313.49
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		254,382,983.00		245,528,641.00		246,556,381.64
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)		254,382,983.00		245,528,641.00		246,556,381.64
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)		7,631,489.49		7,365,859.23		7,396,691.45
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)		7,631,489.49		7,365,859.23		7,396,691.45
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

43 69419 0000000
Form SIAA
F8BP8NWP7(2024-25)

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	7,675.28	0.00	0.00	(142,490.50)				
Other Sources/Uses Detail					7,408,727.88	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	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	(11,275.28)	142,490.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	1,800.00	0.00						
Other Sources/Uses Detail					0.00	5,300,569.74		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
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

43 69419 0000000
Form SIAA
F8BP8NWP7(2024-25)

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	98,450.00		
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	1,800.00	0.00						
Other Sources/Uses Detail					0.00	2,009,708.14		
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

43 69419 0000000
Form SIAA
F8BP8NWP7(2024-25)

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	11,275.28	(11,275.28)	142,490.50	(142,490.50)	7,408,727.88	7,408,727.88	0.00	0.00

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

43 69419 0000000
Form SIAB
F8BP8NWP7(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(43,879.00)	0.00	(300,000.00)				
Other Sources/Uses Detail					5,597,111.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,650.00	0.00	300,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	3,720.00	0.00						
Other Sources/Uses Detail					0.00	5,407,921.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	35,509.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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	189,190.00		
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	43,879.00	(43,879.00)	300,000.00	(300,000.00)	5,597,111.00	5,597,111.00		

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):	12,766.64	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	16,336	16,316		
Charter School				
Total ADA	16,336	16,316	0.1%	Met
Second Prior Year (2022-23)				
District Regular	13,577	15,413		
Charter School				
Total ADA	13,577	15,413	N/A	Met
First Prior Year (2023-24)				
District Regular	14,354	14,288		
Charter School		0		
Total ADA	14,354	14,288	0.5%	Met
Budget Year (2024-25)				
District Regular	13,219			
Charter School	0			
Total ADA	13,219			

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	14,096	14,084		
Charter School				
Total Enrollment	14,096	14,084	0.1%	Met
Second Prior Year (2022-23)				
District Regular	13,479	13,467		
Charter School				
Total Enrollment	13,479	13,467	0.1%	Met
First Prior Year (2023-24)				
District Regular	13,526	13,585		
Charter School				
Total Enrollment	13,526	13,585	N/A	Met
Budget Year (2024-25)				
District Regular	13,153			
Charter School				
Total Enrollment	13,153			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	13,566	14,084	
Charter School		0	
Total ADA/Enrollment	13,566	14,084	96.3%
Second Prior Year (2022-23)			
District Regular	12,942	13,467	
Charter School	0		
Total ADA/Enrollment	12,942	13,467	96.1%
First Prior Year (2023-24)			
District Regular	13,093	13,585	
Charter School			
Total ADA/Enrollment	13,093	13,585	96.4%
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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	12,767	13,153		
Charter School	0			
Total ADA/Enrollment	12,767	13,153	97.1%	Not Met
1st Subsequent Year (2025-26)				
District Regular	12,600	12,979		
Charter School				
Total ADA/Enrollment	12,600	12,979	97.1%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	12,313	12,684		
Charter School				
Total ADA/Enrollment	12,313	12,684	97.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District is using at 97% enrollment to ADA ratio at this time.

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)	14,288.34	13,219.00	12,945.92	12,827.91
b. Prior Year ADA (Funded)		14,288.34	13,219.00	12,945.92
c. Difference (Step 1a minus Step 1b)		(1,069.34)	(273.08)	(118.01)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(7.48%)	(2.07%)	(.91%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		161,522,491.00	164,874,851.00	167,229,073.00
b1. COLA percentage		8.22%	1.07%	2.93%
b2. COLA amount (proxy for purposes of this criterion)		13,277,148.76	1,764,160.91	4,899,811.84
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	1.07%	2.93%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		.74%	(1.00%)	2.02%
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)	136,515,523.25	159,459,073.00	168,361,365.00	177,664,387.00
Percent Change from Previous Year		16.81%	5.58%	5.53%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		15.81% to 17.81%	4.58% to 6.58%	4.53% to 6.53%

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)	174,197,233.25	175,143,157.00	183,992,253.00	193,271,673.00
District's Projected Change in LCFF Revenue:		54%	5.05%	5.04%
Basic Aid Standard		15.81% to 17.81%	4.58% to 6.58%	4.53% to 6.53%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Property tax increases exceed 5% growth in projections after District moves into Basic Aid in 2024-2025.

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)	119,832,568.19	133,042,358.88	90.1%
Second Prior Year (2022-23)	127,038,681.62	142,655,667.63	89.1%
First Prior Year (2023-24)	143,509,952.51	157,488,518.91	91.1%
	Historical Average Ratio:		90.1%

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.1% to 93.1%	87.1% to 93.1%	87.1% to 93.1%

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	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Budget Year (2024-25)	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
	148,700,837.00	161,320,959.00	92.2%	Met
1st Subsequent Year (2025-26)			92.5%	Met
2nd Subsequent Year (2026-27)			92.4%	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):	.74%	(1.00%)	2.02%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.26% to 10.74%	-11.00% to 9.00%	-7.98% to 12.02%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.26% to 5.74%	-6.00% to 4.00%	-2.98% to 7.02%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	7,131,360.07		
Budget Year (2024-25)	4,890,970.00	(31.42%)	Yes
1st Subsequent Year (2025-26)	4,890,970.00	0.00%	No
2nd Subsequent Year (2026-27)	4,890,970.00	0.00%	No

Explanation:
(required if Yes)

IDEA Basic Local Assistance Increasing in 2024-2025.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	15,109,739.90		
Budget Year (2024-25)	21,599,180.00	42.95%	Yes
1st Subsequent Year (2025-26)	22,051,668.00	2.09%	No
2nd Subsequent Year (2026-27)	22,160,035.00	.49%	No

Explanation:
(required if Yes)

Mental Health Services, ELOP, and Prop 28 Arts & Music increasing in 2024-2025.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	12,933,443.45		
Budget Year (2024-25)	10,262,995.00	(20.65%)	Yes
1st Subsequent Year (2025-26)	10,312,425.00	.48%	No
2nd Subsequent Year (2026-27)	10,363,417.00	.49%	No

Explanation:
(required if Yes)

Decrease in 2024-2025 of local revenues including school miscellaneous funded projects. Slight increase in 2025-2026 for interest apportionments.

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

First Prior Year (2023-24)	11,823,653.48		
Budget Year (2024-25)	10,155,680.00	(14.11%)	Yes
1st Subsequent Year (2025-26)	8,855,680.00	(12.80%)	Yes
2nd Subsequent Year (2026-27)	8,855,680.64	0.00%	No

Explanation:
(required if Yes)

Planned decreases in books and supplies for subsequent years due to one time funds ending and decreases in enrollment.

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

First Prior Year (2023-24)	24,031,442.78		
Budget Year (2024-25)	20,442,399.00	(14.93%)	Yes
1st Subsequent Year (2025-26)	16,901,894.00	(17.32%)	Yes
2nd Subsequent Year (2026-27)	13,401,894.00	(20.71%)	Yes

Explanation:
(required if Yes)

Planned decreases in services and other operating expenditures for subsequent years due to one time funds ending and decreases in enrollment.

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)	35,174,543.42		
Budget Year (2024-25)	36,753,145.00	4.49%	Met
1st Subsequent Year (2025-26)	37,255,063.00	1.37%	Met
2nd Subsequent Year (2026-27)	37,414,422.00	.43%	Met

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

First Prior Year (2023-24)	35,855,096.26		
Budget Year (2024-25)	30,598,079.00	(14.66%)	Not Met
1st Subsequent Year (2025-26)	25,757,574.00	(15.82%)	Not Met
2nd Subsequent Year (2026-27)	22,257,574.64	(13.59%)	Not 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 NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Planned decreases in books and supplies for subsequent years due to one time funds ending and decreases in enrollment.

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

Planned decreases in services and other operating expenditures for subsequent years due to one time funds ending and decreases in enrollment.

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)

244,917,722.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

244,917,722.00

7,347,531.66

8,332,898.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	19,967,632.00	21,067,223.00	6,927,650.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(.47)	0.00
e. Available Reserves (Lines 1a through 1d)	19,967,632.00	21,067,222.53	6,927,650.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	199,676,318.79	210,672,234.14	230,921,672.93
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)	199,676,318.79	210,672,234.14	230,921,672.93
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.0%	10.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.3%	3.3%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(1,414,149.32)	133,042,358.88	1.1%	Met
Second Prior Year (2022-23)	13,729,813.75	142,655,667.63	N/A	Met
First Prior Year (2023-24)	(12,945,628.29)	157,488,518.91	8.2%	Not Met
Budget Year (2024-25) (Information only)	(16,149,211.00)	161,320,959.00		

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)

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9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2021-22)	32,672,009.00	34,250,476.72	N/A	Met
Second Prior Year (2022-23)	29,387,475.00	32,836,327.40	N/A	Met
First Prior Year (2023-24)	28,973,589.00	46,566,141.15	N/A	Met
Budget Year (2024-25) (Information only)	33,620,512.86			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2024-25)	33,890,562.47		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	12,767	12,600	12,313
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
- a. Enter the name(s) of the SELPA(s): _____

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	254,382,983.00	245,528,641.00	246,556,381.64
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)	254,382,983.00	245,528,641.00	246,556,381.64
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,631,489.49	7,365,859.23	7,396,691.45
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)	7,631,489.49	7,365,859.23	7,396,691.45

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,664,189.00	7,365,860.00	7,396,692.00
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)	(32,698.72)	(.39)	(.03)
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	7,631,490.28	7,365,859.61	7,396,691.97
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
	District's Reserve Standard			
	(Section 10B, Line 7):	7,631,489.49	7,365,859.23	7,396,691.45
	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)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(35,423,899.57)			
Budget Year (2024-25)	(36,000,457.00)	576,557.43	1.6%	Met
1st Subsequent Year (2025-26)	(36,000,457.00)	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	(36,000,457.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	7,408,727.88			
Budget Year (2024-25)	5,597,111.00	(1,811,616.88)	(24.5%)	Not Met
1st Subsequent Year (2025-26)	5,597,111.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	5,597,111.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

One time transfer from Fund 67 close out in 2023-2024.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments in principals is going up due to bond refinancing the District did.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	No		
2	For the district's OPEB:			
	a. Are they lifetime benefits?			
	b. Do benefits continue past age 65?			
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits;			
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?			
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
4	OPEB Liabilities			
	a. Total OPEB liability	0.00		
	b. OPEB plan(s) fiduciary net position (if applicable)			
	c. Total/Net OPEB liability (Line 4a minus Line 4b)			
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?			
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation			
5.	OPEB Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
	d. Number of retirees receiving OPEB benefits			

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

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

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

Yes

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:

Dental and Vision Health & Welfare programs are self-insured by the District and managed by Keenan. Worker's Compensation is provided through membership with Santa Clara County School Insurance JPA.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	761.617	756.95	756.95	756.95

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Salary Schedule and Class Size are unsettled for 2024-2025.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
- If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
- If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

1004688

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

7. Amount included for any tentative salary schedule increases

3014064	0	0
---------	---	---

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

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

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

Yes	Yes	Yes
1526011	1678612	1846473
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1261755	1274788	1290636
1.5%	1.5%	1.5%

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

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

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

Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	667,548	657,48	657,48	657,48

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Salary

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

369250

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

1107750

0

0

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Yes	Yes	Yes
1325484	1458032	1603835
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
344176	347126	350119
1.5%	1.5%	1.5%

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	94.0	94	94	94

Management/Supervisor/Confidential**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

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**

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

Management/Supervisor/Confidential**Step and Column Adjustments**

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
1.5%	1.5%	1.5%

Management/Supervisor/Confidential**Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 13, 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?
- A2. Is the system of personnel position control independent from the payroll system?
- 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)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- 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?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- 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)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No
No
No
No
No
No
Yes
No
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 - All Technical Checks

Cupertino Union Elementary

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - 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)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3010-0-0000-0000-9740	3010	9740	\$4,813.85
Explanation: 9740 is used for legally restricted balance in Escape and will clear out at year end.			
01-3214-0-0000-0000-9740	3214	9740	\$124,964.60
Explanation: 9740 is used for legally restricted balance in Escape and will clear out at year end.			
01-3312-0-0000-0000-9740	3312	9740	\$44,963.18
Explanation: 9740 is used for legally restricted balance in Escape and will clear out at year end.			
01-4035-0-0000-0000-9740	4035	9740	\$112,109.86
Explanation: 9740 is used for legally restricted balance in Escape and will clear out at year end.			
01-4127-0-0000-0000-9740	4127	9740	\$9,243.69
Explanation: 9740 is used for legally restricted balance in Escape and will clear out at year end.			
01-4201-0-0000-0000-9740	4201	9740	\$88,671.59
Explanation: 9740 is used for legally restricted balance in Escape and will clear out at year end.			
01-4203-0-0000-0000-9330	4203	9330	\$150,874.74
Explanation: 9330 is used for prepaids and will clear out at year end.			
01-4203-0-0000-0000-9713	4203	9713	\$148,218.14
Explanation: 9713 is used for prepaids and will clear out at year end.			
01-6053-0-0000-0000-9740	6053	9740	\$799,842.07
Explanation: 9740 is used for legally restricted balance in Escape and will clear out at year end.			
01-6520-0-0000-0000-9740	6520	9740	\$93.06
Explanation: 9740 is used for legally restricted balance in Escape and will clear out at year end.			
01-6690-0-0000-0000-9740	6690	9740	\$12,285.65
Explanation: 9740 is used for legally restricted balance in Escape and will clear out at year end.			

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

Passed

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.

Passed

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

Passed

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

Passed

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	6266	3120	(\$1,971.00)

Explanation: The resource has a transaction that will be cleared by year end.

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	8621	(\$1,250.00)
Explanation: These resources will be balanced at year end.			
63	0000	9690	(\$143,725.00)
Explanation: These resources will be balanced at year end.			
63	9010	3201	(\$52,000.00)
Explanation: These resources will be balanced at year end.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

Passed

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

Passed

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

Passed

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

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

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661		\$250,548,302.00
DEBT.BTYPE.PENSION.LIAB.9663		\$498,000.00
DEBT.GOV.PENSION.LIAB.9663		\$165,301,000.00
DEBT.GOV.COMP.ABS.9665		\$1,554,661.75
DEBT.GOV.CAP.LEASES.9667		\$4,800,971.00
DEBT.GOV.OTH.DEBT.9669		\$10,755,615.00

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

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

Cupertino Union Elementary

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3010-0-0000-0000-9740	3010	9740	\$4,813.85
Explanation: 9740 is used for legally restricted balance			
01-3214-0-0000-0000-9740	3214	9740	\$124,964.60
Explanation: 9740 is used for legally restricted balance			
01-3312-0-0000-0000-9740	3312	9740	\$44,963.18
Explanation: 9740 is used for legally restricted balance			
01-4035-0-0000-0000-9740	4035	9740	\$112,109.86
Explanation: 9740 is used for legally restricted balance			
01-4127-0-0000-0000-9740	4127	9740	\$9,243.69
Explanation: 9740 is used for legally restricted balance			
01-4201-0-0000-0000-9740	4201	9740	\$88,671.59
Explanation: 9740 is used for legally restricted balance			
01-4203-0-0000-0000-9740	4203	9740	\$148,218.14
Explanation: 9740 is used for legally restricted balance			
01-6053-0-0000-0000-9740	6053	9740	\$799,842.07
Explanation: 9740 is used for legally restricted balance			
01-6520-0-0000-0000-9740	6520	9740	\$93.06
Explanation: 9740 is used for legally restricted balance			
01-6690-0-0000-0000-9740	6690	9740	\$12,285.65
Explanation: 9740 is used for legally restricted balance			

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3010-0-0000-0000-9791	3010	9791	\$4,813.85
Explanation: 9791 is used for Beginning Fund Balance			
01-3214-0-0000-0000-9791	3214	9791	\$124,964.60
Explanation: 9791 is used for Beginning Fund Balance			
01-3312-0-0000-0000-9791	3312	9791	\$44,963.18
Explanation: 9791 is used for Beginning Fund Balance			
01-4035-0-0000-0000-9791	4035	9791	\$112,109.86
Explanation: 9791 is used for Beginning Fund Balance			
01-4127-0-0000-0000-9791	4127	9791	\$9,243.69
Explanation: 9791 is used for Beginning Fund Balance			
01-4201-0-0000-0000-9791	4201	9791	\$88,671.59
Explanation: 9791 is used for Beginning Fund Balance			
01-4203-0-0000-0000-9791	4203	9791	\$148,218.14
Explanation: 9791 is used for Beginning Fund Balance			
01-6053-0-0000-0000-9791	6053	9791	\$799,842.07
Explanation: 9791 is used for Beginning Fund Balance			
01-6520-0-0000-0000-9791	6520	9791	\$93.06
Explanation: 9791 is used for Beginning Fund Balance			
01-6690-0-0000-0000-9791	6690	9791	\$12,285.65
Explanation: 9791 is used for Beginning Fund Balance			

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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

FUND	RESOURCE	NEG. EFB
01	6300	(\$32,698.72)
Explanation: These resources will be balanced at year end.		
Total of negative resource balances for Fund 01		(\$32,698.72)
67	0000	(\$3,412,187.81)
Explanation: These resources will be balanced at year end.		
Total of negative resource balances for Fund 67		(\$3,412,187.81)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	6300	9790	(\$32,698.72)
01	7435	3102	(\$2,950.00)
67	0000	9790	(\$3,412,187.81)

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**