

Date: May 29, 2024

To: Members, Board of Education  
Jill Baker, Superintendent

From: Yumi Takahashi, Chief Business and Financial Officer  
Renee Arkus, Executive Director, Fiscal Services

Subject: 2024-25 Budget

### **Major highlights**

- Revenue projections represent a tightening State budget that is correcting itself from the revenue volatility of the past few years.
- Revenue projections reflect a dramatic reduction in the year-over-year cost of living adjustment (COLA) from 2023-2024.
- Revenue and expenditure projections continue to incorporate enrollment decline and rising costs.
- 2024-25 marks the first year of District deficit spending since 2013-14.

On June 18, 2024 the Board will be asked to approve the 2024-25 Local Control Accountability Plan (LCAP) and District Budget. The adoption of the LCAP and Budget, after a public hearing on June 5, represents the culmination of extensive community engagement and efforts to align the budget with District goals and strategic priorities.

Highlights will focus on the General Fund, the District's main operating fund, which covers the cost of the District's most basic and critical operations.

### **Revenue**

Where possible, the budget reflects revenue estimates from the Governor's May Revision, the Governor's last proposal to the State legislature before the budget is adopted by the legislature in June.

The Governor's 2024-25 May Revision contains measures to solve a projected \$27 billion State budget deficit. Disadvantaged by a late tax filing deadline in 2023 and a

precipitous drop in tax receipts, the State overestimated revenues for both 2022-23 and 2023-24, resulting in a budget challenge that will persist unless the State takes corrective action now.

For 2024-25, Governor Newsom has proposed multiple strategies to reduce the deficit, including the use of reserves and one-time and ongoing budget reductions. Fortunately, education has been shielded from significant reductions for 2024-25, though the COLA is dramatically lower than in previous years. There are active conversations occurring at the State level regarding the treatment of the Proposition 98 guarantee, the Constitutional minimum funding level for education. Though unlikely to materially impact short term funding, this issue will directly affect the trajectory of education spending in the future.

The May Revision state revenue forecast assumes continued slow economic growth but does not assume a recession. The economic ramifications from persistent inflation, a high California unemployment rate, high interest rates, and geopolitical developments pose risks to the State budget. Should a mild or moderate recession occur, State revenues could come in below the May Revision forecast. This scenario could result in lower revenues provided to schools than what the proposed District budget assumes.

District general fund revenues for 2024-25 are projected to be \$1.17 billion, of which \$876.2 million is unrestricted. Below are the actual and projected General Fund revenues (\$millions) from 2022-23 through 2026-27:

Revenue Source	2022-23	2023-24	2024-25	2025-26	2026-27
Unrestricted General Fund	\$880.3	\$ 905.4	\$876.2	\$871.4	\$885.3
Restricted General Fund	\$482.1	\$ 397.8	\$292.0	\$244.5	\$244.0
Total	\$1,362.4	\$ 1,303.2	\$1,168.2	\$1,115.9	\$1,129.3

As seen above, unrestricted revenues drop by \$29.2 million in 2024-25 and continue to decline in 2025-26. This is due to declining enrollment and COLA increases that do not outpace this decline. There is an uptick in revenues from 2025-26 to 2026-27, due to the attendance and COLA assumptions described below. Projected revenues in 2026-27, however, still remain well below 2023-24 revenues.

The precipitous drop in restricted revenues in 2024-25 reflects the expiration of ESSER one-time funds and the return to normal levels of categorical funding.

Local Control Funding Formula

The main component of unrestricted revenues is funding through the Local Control Funding Formula (LCFF), which is provided to the District through base and supplemental and concentration grants. The base grant is provided as a per pupil allocation and the supplemental and concentration grants are provided based on the District’s unduplicated pupil percentage, which reflects its economically disadvantaged, emerging bilingual, foster and homeless youth populations. Supplemental and concentration grants are intended to assist in providing services to the District’s most vulnerable students. LCFF funding projections (\$millions) for both base and supplemental and concentration grants are shown below:

	2022-23	2023-24	2024-25	2025-26	2026-27
LCFF Base grant	\$702.5	\$728.9	\$702.2	\$701.1	\$714.8
LCFF Supplemental and Concentration Grants	\$133.8	\$133.1	\$131.2	\$129.9	\$132.5

LCFF Base Grant

The main drivers of base grant funding are enrollment, the District’s attendance rate, and the year-over-year COLA increases provided to school districts.

*Enrollment*

As the District is funded on average daily attendance, enrollment and the attendance rate work together to determine funding. Every 1% of enrollment or attendance loss equates to approximately a \$7-8 million reduction in funding.

Below are actual and estimated District enrollments that underlie the base grant estimates:

	2022-23	2023-24	2024-25	2025-26	2026-27
Enrollment	65,489	64,013	62,732	61,164	59,635

We must note that the enrollment projections are very challenging. After over a decade of predictable annual enrollment loss of approximately 2%, enrollment loss for 2020-21 and 2021-22 was over 3% and for 2022-23 was 2.5%. Annual enrollment loss of 2.5% has been utilized for 2024-25 and out-year projections.

*Attendance rate*

Pre-pandemic, the District had historically reported a 95-96% attendance rate. With the return to full in-person instruction in 2021-22, the District’s attendance rate fell to 89%. As with enrollment, out-year attendance rates are challenging to project. Attendance for 2023-24 has been reported at 91.9%, below the State-wide attendance rate average for unified districts of 93.44%. The budget assumes attendance rates of 93%, 94%, and 94% for 2024-25, 2025-26, and 2026-27, respectively, assuming continued improvement in attendance rates for the next two years, and ultimately reaching and maintaining a rate of 94%.

*COLA*

COLA is provided to school districts to cover the increased cost of district operations. The Governor’s May Revision contained a COLA for 2024-25 of 1.07%, up from .76% proposed in January, but down from 3.94% when the 2023-2024 budget was adopted in June 2023. COLA has swung dramatically in the past few years. The COLA trend is outlined below and is incorporated into the budget:

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
COLA	5.07%	12.84%	8.22%	1.07%	2.93%	3.08%

The 2025-26 and 2026-27 COLA projections should be met with great caution. The COLA in the out-years represents an estimate of governmental expenditure price increases from one year to the next, not a commitment or ability for the State to fund the COLA.

LCFF Supplemental and Concentration Grant

The budget reflects an unduplicated pupil percentage of 64.48%. The District’s unduplicated pupil percentage has decreased from its high in 2018-19, as shown below, signifying that the District’s loss of unduplicated pupils has outpaced

districtwide enrollment decline. Efforts in 2023-24 to identify eligible students included the implementation of an electronic Household Income Form connected to ParentVue as well as school site campaigns to encourage families to complete the Household Income form. The budget assumes the same efforts will be applied in 2024-25 and beyond and the same pupil percentage is utilized in the out-years.

	2018-19	2019-20	2020-21	2021-22	2022-23	2024-25	2025-26	2026-27
Undupl. Pupil %	70.29%	67.22%	67.08%	62.99%	64.98%	64.48%	64.48%	64.48%

**Restricted General Fund**

Restricted General Fund revenues total \$292.0 million for 2024-25, approximately \$105 million less than in 2023-24. This is mostly due to the September 2024 expiration of ESSER (COVID relief) funding. ESSER funding in the amount of \$38.6 million has been incorporated into the 2024-25 budget and will cover the summer close out of facilities projects, including furniture replacement, water bottle filling station, shade structure and playground equipment projects. Other federal funding includes the Federal “Title” programs (Title I, II, III, IV), totaling \$43.7 million.

The major state programs in the restricted General Fund include the After School Programs -Expanded Learning Opportunity Plan (ELO-P) (\$36 million), After School Education and Safety (ASES) Program (\$15 million), Special Education (\$66 million), Instructional Materials (\$15M) and Proposition 28, the arts education program (\$10.5 million).

Of note are the Arts, Music, and Instructional Materials Discretionary Block Grant and the Learning Recovery Emergency Block Grant, for which the District has been allocated \$38.5 million and \$80.9 million, respectively. These one-time block grants will be used to extend some programs implemented with ESSER funding and to provide general fund relief.

**Expenditures**

General Fund expenditure estimates are as follows:

Expenditure Source	2022-23	2023-24	2024-25	2025-26	2026-27
Unrestricted General Fund	\$698.5	\$733.0	\$754.4	\$771.0	\$777.6
Restricted General Fund	\$498.9	\$591.4	\$500.9	\$445.5	\$436.1
Total	\$1,197.4	\$1,324.4	\$1,255.3	\$1,216.5	\$1,213.7

Expenditures categorized by type of expense are shown in Attachment A: [\(Budget FY 2024-25 Expenditures by Object\)](#)

Unrestricted expenditures are higher by \$21 million in 2024-25 due to year-over-year operational cost increases and the budgeting of Instruction and Intervention Coordinators, previously funded through ESSER one-time funding, in the unrestricted general fund (LCAP).

Operational cost assumptions include the following:

- Salary rates for represented employees which include a 4% salary increase, negotiated in 2023-24. Management and non-represented employee salaries also reflect a 4% salary increase for 2023-24. No salary increases are assumed for 2024-25 and beyond.
- Step and/or column salary increases for employees.
- Six percent annual increase in health benefit rates for benefitted employees offset by anticipated savings in the PPO prescription program. The average health benefit rate per full-time employee for 2024-25 is \$26,317.
- Contributions to the STRS retirement system on behalf of certificated employees of 19.1% (19 cents for every \$1 of salary)
- Contributions to the PERS retirement system on behalf of classified employees of 27.06% (27 cents for every \$1 of salary)
- 4-5% increase for utilities
- 10% increase in student transportation costs.

Programs funded through the Local Control Funding Formula, or the Unrestricted General Fund, are detailed in the [LCAP Action Summary](#) (Attachment B).

Restricted expenditures for 2024-25 are lower by approximately \$90 million due to the expiration of one-time ESSER funding. The major programs covered through restricted state and federal funding are shown in [display](#).

### Contributions

The unrestricted general fund (base grant) annually makes contributions to restricted programs. Here is the projected trend for the District’s contributions:

	2022-23	2023-24	2024-25	2025-26	2026-27
Contributions	\$132.5	\$152.0	\$156.2	\$160.3	\$163.9

The unrestricted general fund must contribute 3% of budgeted expenditures to Routine Repair and Maintenance totaling \$35.7 million in 2024-25. More significant is the contribution to Special Education, which totals \$119.7 million in 2024-25, and is projected to increase annually by \$4.0-\$5.0 million per year.

### Unrestricted Ending Balances

The unrestricted general fund ending balance, unrestricted funding remaining after the year is completed, is the gauge of the District’s fiscal health. The ending balance provides cushion in the event of adverse economic circumstances and increases or decreases to the ending balance reflect the relationship between expenditures and revenues. A declining ending balance means that expenditures have exceeded revenues for a fiscal year.

Below are actual and projected ending balances (\$millions):

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Unrestricted Ending Balance	\$367.3	\$409.5	\$421.6	\$378.0	\$324.1	\$276.8
Change From Prior Year		\$42.2	\$12.1	(\$43.6)	(\$53.9)	(\$47.3)

2024-25 is projected to be the first year of deficit spending for the District since 2013-14. The trend of approximately \$40-50 million in deficit spending is projected to continue assuming the underlying revenue and expense factors outlined in this memo. The uncertain revenue picture and cost pressures, including year-over-year

salary increases resulting from the collective bargaining process, may increase these deficits. In light of the financial picture before the District, staff is actively working to identify the most efficient use of resources and to align resources in service to the Board and Strategic Plan goals.

### **Next Steps**

The State legislature is statutorily mandated to approve the State budget in June. At this time the revenue assumptions underlying the District's budget may change. The District has up to 45 days to revise its budget to incorporate such changes. Staff will keep the Board apprised of any material changes to the District's financial picture as more information becomes known.

Please do not hesitate to contact us should you have any questions.

cc: Senior Team



Attachment A

LBUSD General Fund Budget  
FY 2024-2025

Description	2024-25 Budget		
	Unrestricted	Restricted	Total Fund
<b>CERTIFICATED SALARIES</b>			
Teacher Salaries	283,551,067	96,668,995	380,220,062
Pupil Support Salaries (Counselors, Psychologists, Social Workers, Nurses, etc.)	27,695,505	14,223,114	41,918,619
Supervisor and Administrator Salaries (Supt, Asst. Supts, Directors, Principals, APs, etc.)	33,756,393	8,411,560	42,167,953
Other Certificated Salaries (TOSAs)	17,010,903	12,614,625	29,625,528
<b>TOTAL CERTIFICATED SALARIES</b>	<b>362,013,868</b>	<b>131,918,294</b>	<b>493,932,162</b>
<b>CLASSIFIED SALARIES</b>			
Instructional Salaries (Instructional Aides, IA-Specials, College Student Aides, etc.)	15,530,507	10,542,685	26,073,192
Support Salaries (Media Assts, Community Wrkrs, Nutr Services Wrkrs, Custodians, etc.)	33,722,572	15,368,799	49,091,371
Supervisor and Administrator Salaries (Office Sups, Managers, Directors, Analysts, etc.)	26,458,922	6,708,334	33,167,256
Clerical, Technical, and Office Salaries (Accntg Personnel, Office Assts, Health Assts, etc.)	25,077,036	3,490,718	28,567,754
Other Classified Salaries (Rec Aides, Job Developers, Stdnt Tutors, Stdnt Interns, etc.)	4,138,175	3,951,357	8,089,532
<b>TOTAL CLASSIFIED SALARIES</b>	<b>104,927,212</b>	<b>40,061,893</b>	<b>144,989,105</b>
<b>EMPLOYEE BENEFITS</b>			
STRS (Certificated Retirement System)	68,795,838	64,585,945	133,381,783
PERS (Classified Retirement System)	23,417,893	11,105,236	34,523,129
Social Security	12,290,989	5,207,650	17,498,639
Health Benefits	91,699,707	33,755,458	125,455,165
Unemployment Insurance	264,174	81,539	345,713
Worker's Compensation	9,161,046	3,511,993	12,673,039
Retiree Benefits	10,941,223	4,544,725	15,485,948
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>216,570,870</b>	<b>122,792,546</b>	<b>339,363,416</b>
<b>BOOKS/SUPPLIES (Textbooks, Books, Supplies, Noncapitalized Equipment, and Food)</b>	<b>15,696,637</b>	<b>64,790,794</b>	<b>80,487,431</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>			
Subagreement for Services (Health Services Contract, NP School Services Contract, etc.)	450,000	7,000,000	7,450,000
Travel and Conference (Mileage Reimb, Staff/Student Travel, Conference Fees, etc.)	867,867	764,669	1,632,536
Dues and Memberships (CIF Dues, Accrediting Fees, Great City Schools Mmbrshp, etc.)	157,657	34,500	192,157
Utilities	15,119,800	10,000	15,129,800
Rentals, Leases, and Repairs	4,496,447	9,226,470	13,722,917
Internal Charges to Site Resources	(571,402)	(107,502)	(678,904)
Professional/Consulting Services and Operating Expenditures	48,899,268	93,331,837	142,231,105
Phone/Internet Charges	3,478,691	63,530	3,542,221
<b>TOTAL SERVICES AND OTHER OPERATING EXPENPENDITURES</b>	<b>72,898,328</b>	<b>110,323,504</b>	<b>183,221,832</b>
<b>CAPITAL OUTLAY</b>			
Land (Site Improvement)	-	13,000,000	13,000,000
Equipment and Equipment Replacement	910,500	745,000	1,655,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>910,500</b>	<b>13,745,000</b>	<b>14,655,500</b>
<b>OTHER OUTGOING</b>			
Payments to County Offices (Alternative Education Prgms, Special School Services, etc.)	215,000	600,000	815,000
Admin Charges to Categorical Programs	(18,638,781)	16,694,980	(2,158,801)
<b>TOTAL OTHER OUTGOING</b>	<b>(18,638,781)</b>	<b>17,294,980</b>	<b>(1,343,801)</b>
<b>GENERAL FUND TOTAL EXPENDITURES</b>	<b>754,378,634</b>	<b>500,927,011</b>	<b>1,255,305,645</b>

Attachment B

LCAP Summary

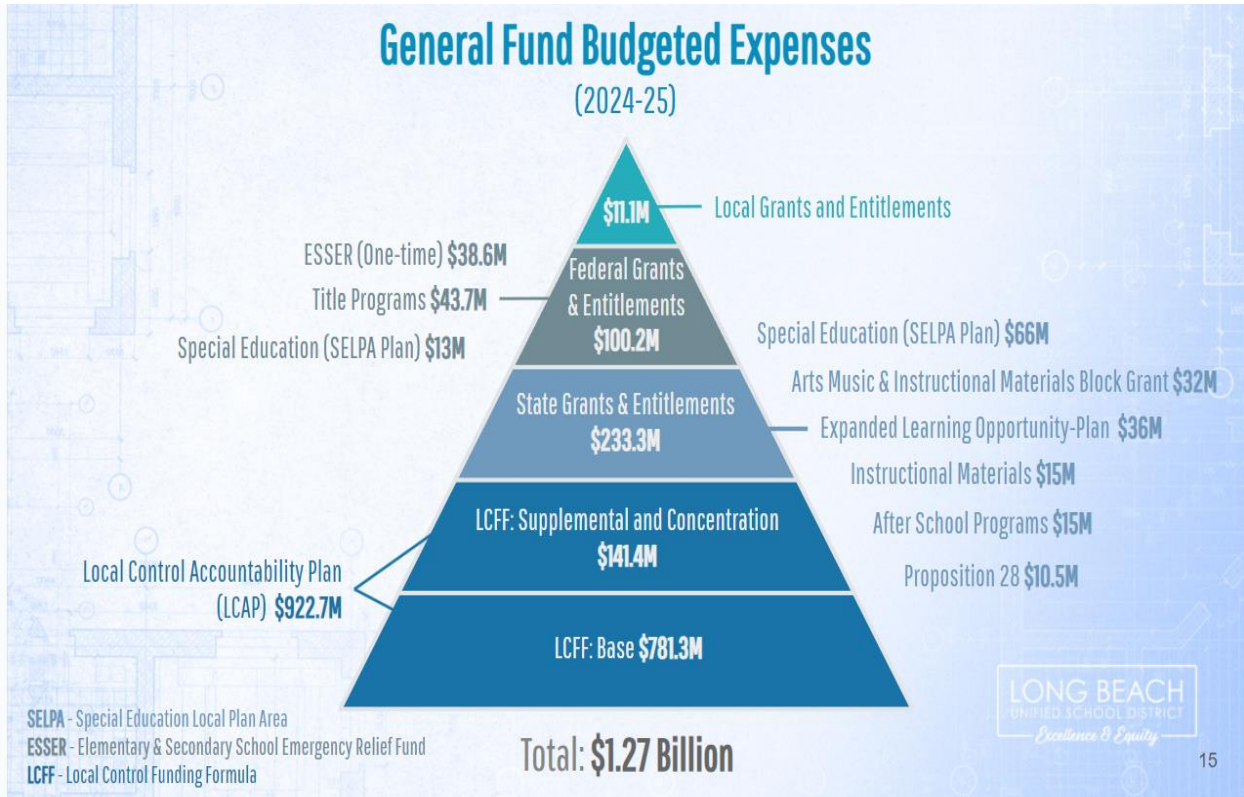
<b>Goal 1- High Quality Learning for All</b>			
		<b>19 Metrics</b>	<b>9 Actions</b>
		<b>Budget- \$519.8 M</b>	
1.1	Pupil Services (Base)	\$ 29,041,902	Nursing, Counseling and Psychological Services
1.2	Instruction (Base)	\$ 369,001,927	Classroom Teachers, School & Classroom Materials & Supplies
1.3	Instruction-Related Services (Base)	\$ 66,250,636	Teachers on Special Assignment (TOSA)- Trainers and Coaches, Site Administrators, Site Support Staff (non-academic)
1.4	Counseling Support	\$ 13,482,430	Counselors
1.5	Library Education Program	\$ 6,682,128	Teacher Librarians, Library Media Assistants, Library Materials
1.6	Literacy Support	\$ 15,845,331	Literacy Teachers at High Needs Schools, Literacy Books and Materials, Curriculum TOSAs
1.7	Learning Acceleration Supports	\$ 9,961,178	High School Tutors, Agile Minds, CORE, APEX, Khan, USC College Counselors, i Ready, PSAT, AP Exams, High School Summer School Program, Dual Enrollment Opportunities
1.8	CTE/Linked Learning	\$ 4,054,763	Pathway/SLC Coordinators, College/Career Specialists/Admin, Student Interns, HS Pathways Allocations, Poly Academy of Accelerated Learning
1.9	Wellness Centers	\$ 5,493,688	Wellness Centers Staff and Materials
<b>Goal 2- High Quality Learning for Black Students</b>			
		<b>6 Metrics</b>	<b>1 Action</b>
		<b>Budget- \$2.1 M</b>	
2.1	Black Student Achievement Initiative	\$ 2,053,105	Sankofa programs, Sankofa Saturdays, Sankofa Afterschool, Sankofa Saturday, Sankofa Mentorship Program, Sankofa Parent Workshops, Young Black Scholars and Black Student Unions, Center for Black Excellence.
<b>Goal 3- High Quality Learning for English Learners &amp; Long Term English Learners</b>			
		<b>6 Metrics</b>	<b>1 Action</b>
		<b>Budget- \$3.9 M</b>	
3.1	English Learner Support	\$ 3,978,603	LBUSD Interpreter Unit, ELPAC Substitutes, Research Department Support, ELPAC Training, Testing Materials, Multilingual Office and Staff, ELlevation, Newcomer Support, Lexia ELD, Translation Pens, Rosetta Stone, Souday System
<b>Goal 3- High Quality Learning for Students with Disabilities</b>			
		<b>5 Metrics</b>	<b>4 Actions</b>
		<b>Budget- \$144.2 M</b>	
4.1	Special Education Support (Base)	\$ 119,692,450	Special Education Teachers and Classroom Aides, Transportation, Support Exceeding State and Federal Resources for Special Education, Non-public Agency Support
4.2	Pupil Services: Health Services	\$ 7,711,587	Site Nurses, Health Assistants, Psychologists, Vision To Learn
4.3	Pupil Services: Instructional Aides	\$ 14,790,208	Instructional Aides
4.4	Early Learning- Speech	\$ 2,053,396	Speech Teachers
<b>Goal 5- High Quality Learning for Foster &amp; Homeless Youth</b>			
		<b>7 Metrics</b>	<b>1 Action</b>
		<b>Budget- \$1.0 M</b>	
5.1	Homeless & Foster Youth Services	\$ 964,513	Social Workers, Foster Youth Transportation

Attachment B cont.

Goal 6- Engagement				
		4 Metrics	2 Actions	Budget- \$8.9 M
6.1	Community & Ancillary Services (Base)	\$ 6,888,051	Recreation Aides, Most Inspiring Students, High School Sports (Coaching, transportation and officials), Community Permits, Sports Trainers	
6.2	Parent Involvement and Engagement	\$ 1,963,076	Parent University and Equity, Engagement and Partnerships Staff, Parent Leadership Programs: Parenting Partners, Family Leadership Institute, Action Youth America, Website Management, School Messenger, Canvas Learning Management System	
Goal 7- Equitable and Liberatory District				
		12 Metrics	7 Actions	Budget- \$102.8 M
7.1	General Administration and Other Services (Base)	\$ 59,293,443	Non-Maintenance Operations: District Departments, Health Benefit Administration, Insurance	
7.2	School-based Student Support	\$ 9,786,660	School Site LCFF Allocations to All Schools	
7.3	Early Learning Initiative	\$ 14,363,271	Transitional Kindergarten Teachers, Educare Staff	
7.4	Elementary Music Program	\$ 5,135,720	Elementary Music Teachers, Arts Method Books and Supplies, Guest Professional Musicians, Transportation, Musical Instruments	
7.5	Interventions: Restorative Justice (Base)	\$ 934,163	Restorative Justice School Staff, Restorative Justice Materials and Training	
7.6	Instructional Intervention Coordinators	\$ 12,843,338	Instruction and Intervention Coordinators, Program Coordinator	
7.7	Male and Female Leadership Academies	\$ 451,129	Male & Female Leadership Academies Site Staff, Leadership Academy Supplies, Materials and Training	
Goal 8- Transformative Change				
		4 Metrics	4 Actions	Budget- \$165.7 M
8.1	Plant and Maintenance Services (Base)	\$ 128,164,233	Maintenance, Operations, Business Services, Equipment Replacement	
8.2	Curriculum Support	\$ 2,396,002	Curriculum Coaches, Program Specialists, Research & Technology- OCIPD	
8.3	Professional Development	\$ 1,831,528	Certificated Professional Development, Classified Professional Development, Leadership Development	
8.4	National Teacher Certification	\$ 3,344,749	National Board Teacher Fees and Incentive	
Goal 9- Equity Multiplier				
		3 Metrics	3 Actions	Budget- \$6.4 M
9.1	Alternative Programs Support	4,305,562	Additional High School Staffing for Alternative and Continuation Schools: Reid and EPHS	
9.2	Reid High School Equity Multiplier Support Services*	\$223,145	Personnel, Community and Family Engagement, Wellness and Resource Center, Contracts with Community Agencies for Mentorships/Tutoring, Student Planners, Technology Updates for school and students (including hotspots/tech for students without access to wifi), Celebrations of Student Success with Guest Speakers, Academic	
9.3	EPHS Equity Multiplier Support Services*	\$1,831,542	Incentives	

\*Other State Funds; Not LCFF Funds

Attachment C



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.

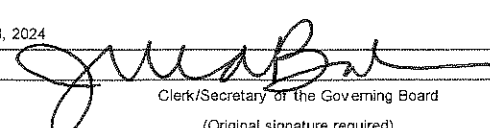
Budget available for inspection at:

Place: 1515 Hughes Way, Long Beach, CA 90810

Date: May 31, 2024

Adoption Date: June 18, 2024

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



Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 1515 Hughes Way, Long Beach, CA 90810

Date: June 5, 2024

Time: 5:00pm

Contact person for additional information on the budget reports:

Name: Renee Arkus

Title: Executive Director of Fiscal Services

Telephone: 562-997-8126

E-mail: RArkus@lbschools.net

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	X	
2	Enrollment	X	
3	ADA to Enrollment		X
4	Local Control Funding Formula (LCFF) Revenue	X	
5	Salaries and Benefits	X	
6a	Other Revenues		X
6b	Other Expenditures	X	
7	Ongoing and Major Maintenance Account	X	
8	Deficit Spending	X	
9a	Fund Balance	X	
9b	Cash Balance	X	
10	Reserves	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • 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	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	n/a	X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	06/18/2024	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:

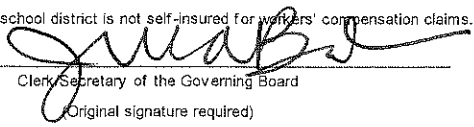
Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 29,991,510.00
Less: Amount of total liabilities reserved in budget:	\$ 29,991,510.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed

  
Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 18, 2024

For additional information on this certification, please contact:

Name: Renee M. Arkus  
Title: Executive Director of Fiscal Services  
Telephone: 562-997-8126  
E-mail: RArkus@lbschools.net

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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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	862,029,226.00	0.00	862,029,226.00	833,386,925.00	0.00	833,386,925.00	-3.3%
2) Federal Revenue		8100-8299	0.00	198,480,950.00	198,480,950.00	0.00	100,199,849.00	100,199,849.00	-49.5%
3) Other State Revenue		8300-8599	18,574,648.00	180,842,227.00	199,416,875.00	17,609,476.00	180,871,388.00	198,480,864.00	-0.5%
4) Other Local Revenue		8600-8799	24,805,977.00	18,485,674.00	43,291,651.00	25,206,025.00	10,977,349.00	36,183,374.00	-16.4%
5) TOTAL, REVENUES			905,409,851.00	397,808,851.00	1,303,218,702.00	876,202,426.00	292,048,586.00	1,168,251,012.00	-10.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	355,905,215.00	172,705,826.00	528,611,041.00	362,013,868.00	131,918,294.00	493,932,162.00	-6.6%
2) Classified Salaries		2000-2999	100,929,914.00	42,846,852.00	143,776,766.00	104,927,212.00	40,061,893.00	144,989,105.00	0.8%
3) Employee Benefits		3000-3999	209,596,451.00	140,780,043.00	350,376,494.00	216,570,870.00	122,792,546.00	339,363,416.00	-3.1%
4) Books and Supplies		4000-4999	13,635,360.00	60,996,538.00	74,631,898.00	15,696,637.00	64,790,794.00	80,487,431.00	7.8%
5) Services and Other Operating Expenditures		5000-5999	65,956,432.00	148,361,703.00	214,318,135.00	72,898,328.00	110,323,504.00	183,221,832.00	-14.5%
6) Capital Outlay		6000-6999	4,896,194.00	9,019,958.00	13,916,152.00	910,500.00	13,745,000.00	14,655,500.00	5.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	189,663.00	605,902.00	795,565.00	215,000.00	600,000.00	815,000.00	2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(18,060,928.00)	16,060,210.00	(2,000,718.00)	(18,853,781.00)	16,694,980.00	(2,158,801.00)	7.9%
9) TOTAL, EXPENDITURES			733,048,301.00	591,377,032.00	1,324,425,333.00	754,378,634.00	500,927,011.00	1,255,305,645.00	-5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			172,361,550.00	(193,568,181.00)	(21,206,631.00)	121,823,792.00	(208,878,425.00)	(87,054,633.00)	310.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	New
b) Transfers Out		7600-7629	8,300,000.00	0.00	8,300,000.00	12,200,000.00	0.00	12,200,000.00	47.0%
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	(152,034,983.00)	152,034,983.00	0.00	(156,180,136.00)	156,180,136.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(160,334,983.00)	152,034,983.00	(8,300,000.00)	(165,380,136.00)	156,180,136.00	(9,200,000.00)	10.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			12,026,567.00	(41,533,198.00)	(29,506,631.00)	(43,556,344.00)	(52,698,289.00)	(96,254,633.00)	226.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	409,549,711.58	196,241,522.75	605,791,234.33	421,576,278.58	154,708,324.75	576,284,603.33	-4.9%
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)			409,549,711.58	196,241,522.75	605,791,234.33	421,576,278.58	154,708,324.75	576,284,603.33	-4.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			409,549,711.58	196,241,522.75	605,791,234.33	421,576,278.58	154,708,324.75	576,284,603.33	-4.9%
2) Ending Balance, June 30 (E + F1e)			421,576,278.58	154,708,324.75	576,284,603.33	378,019,934.58	102,010,035.75	480,029,970.33	-16.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	392,050.00	0.00	392,050.00	392,050.00	0.00	392,050.00	0.0%
Stores		9712	850,000.00	0.00	850,000.00	850,000.00	0.00	850,000.00	0.0%
Prepaid Items		9713	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	154,708,324.75	154,708,324.75	0.00	102,010,035.75	102,010,035.75	-34.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	335,000,000.00	0.00	335,000,000.00	335,000,000.00	0.00	335,000,000.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	26,654,507.00	0.00	26,654,507.00	25,350,113.00	0.00	25,350,113.00	-4.9%
Unassigned/Unappropriated Amount		9790	57,179,721.58	0.00	57,179,721.58	14,927,771.58	0.00	14,927,771.58	-73.9%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

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)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	470,003,785.00	0.00	470,003,785.00	445,330,234.00	0.00	445,330,234.00	-5.2%
Education Protection Account State Aid - Current Year		8012	196,838,686.00	0.00	196,838,686.00	192,841,314.00	0.00	192,841,314.00	-2.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	476,854.00	0.00	476,854.00	459,832.00	0.00	459,832.00	-3.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,148,582.00	0.00	2,148,582.00	2,807,912.00	0.00	2,807,912.00	30.7%
County & District Taxes									
Secured Roll Taxes		8041	130,674,560.00	0.00	130,674,560.00	137,269,209.00	0.00	137,269,209.00	5.0%
Unsecured Roll Taxes		8042	2,909,560.00	0.00	2,909,560.00	3,164,837.00	0.00	3,164,837.00	8.8%
Prior Years' Taxes		8043	13,201,444.00	0.00	13,201,444.00	7,109,233.00	0.00	7,109,233.00	-46.1%
Supplemental Taxes		8044	6,194,880.00	0.00	6,194,880.00	4,738,963.00	0.00	4,738,963.00	-23.5%
Education Revenue Augmentation Fund (ERAF)		8045	7,461,886.00	0.00	7,461,886.00	7,282,558.00	0.00	7,282,558.00	-2.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	32,950,483.00	0.00	32,950,483.00	33,247,186.00	0.00	33,247,186.00	0.9%
Penalties and Interest from Delinquent Taxes		8048	168,340.00	0.00	168,340.00	139,875.00	0.00	139,875.00	-16.9%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	73,767.00	0.00	73,767.00	69,373.00	0.00	69,373.00	-6.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			863,102,827.00	0.00	863,102,827.00	834,460,526.00	0.00	834,460,526.00	-3.3%
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	(1,073,601.00)	0.00	(1,073,601.00)	(1,073,601.00)	0.00	(1,073,601.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			862,029,226.00	0.00	862,029,226.00	833,386,925.00	0.00	833,386,925.00	-3.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,481,232.00	13,481,232.00	0.00	14,280,204.00	14,280,204.00	5.9%
Special Education Discretionary Grants		8182	0.00	1,592,799.00	1,592,799.00	0.00	1,393,309.00	1,393,309.00	-12.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	357,866.00	357,866.00	0.00	268,977.00	268,977.00	-24.8%
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		29,745,860.00	29,745,860.00		33,760,571.00	33,760,571.00	13.5%
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		2,627,610.00	2,627,610.00		3,582,593.00	3,582,593.00	36.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		1,034,435.00	1,034,435.00		3,224,331.00	3,224,331.00	211.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		3,646,348.00	3,646,348.00		3,109,959.00	3,109,959.00	-14.7%
Career and Technical Education	3500-3599	8290		982,491.00	982,491.00		815,950.00	815,950.00	-17.0%
All Other Federal Revenue	All Other	8290	0.00	145,012,309.00	145,012,309.00	0.00	39,763,955.00	39,763,955.00	-72.6%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	198,480,950.00	198,480,950.00	0.00	100,199,849.00	100,199,849.00	-49.5%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		57,851,672.00	57,851,672.00		57,851,672.00	57,851,672.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,926,492.00	0.00	2,926,492.00	2,900,000.00	0.00	2,900,000.00	-0.9%
Lottery - Unrestricted and Instructional Materials		8560	12,310,759.00	6,200,000.00	18,510,759.00	11,009,408.00	4,789,404.00	15,798,812.00	-14.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		10,260,430.00	10,260,430.00		13,313,424.00	13,313,424.00	29.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		5,000.00	5,000.00		0.00	0.00	-100.0%
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		3,610,441.00	3,610,441.00		4,837,363.00	4,837,363.00	34.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		1,248,850.00	1,248,850.00		750,000.00	750,000.00	-39.9%
All Other State Revenue	All Other	8590	3,337,397.00	101,665,834.00	105,003,231.00	3,700,068.00	99,329,525.00	103,029,593.00	-1.9%
<b>TOTAL, OTHER STATE REVENUE</b>			18,574,648.00	180,842,227.00	199,416,875.00	17,609,476.00	180,871,388.00	198,480,864.00	-0.5%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	28,006.00	0.00	28,006.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,147,807.00	160,000.00	1,307,807.00	1,203,854.00	150,000.00	1,353,854.00	3.5%
Interest		8660	16,409,716.00	0.00	16,409,716.00	18,000,000.00	0.00	18,000,000.00	9.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,220,448.00	18,325,674.00	25,546,122.00	6,002,171.00	10,827,349.00	16,829,520.00	-34.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,805,977.00	18,485,674.00	43,291,651.00	25,206,025.00	10,977,349.00	36,183,374.00	-16.4%
TOTAL, REVENUES			905,409,851.00	397,808,851.00	1,303,218,702.00	876,202,426.00	292,048,586.00	1,168,251,012.00	-10.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	288,521,528.00	110,895,107.00	399,416,635.00	283,551,067.00	96,668,995.00	380,220,062.00	-4.8%
Certificated Pupil Support Salaries		1200	27,266,433.00	18,868,588.00	46,135,021.00	27,695,505.00	14,223,114.00	41,918,619.00	-9.1%
Certificated Supervisors' and Administrators' Salaries		1300	31,783,808.00	14,769,322.00	46,553,130.00	33,756,393.00	8,411,560.00	42,167,953.00	-9.4%
Other Certificated Salaries		1900	8,333,446.00	28,172,809.00	36,506,255.00	17,010,903.00	12,614,625.00	29,625,528.00	-18.8%
TOTAL, CERTIFICATED SALARIES			355,905,215.00	172,705,826.00	528,611,041.00	362,013,868.00	131,918,294.00	493,932,162.00	-6.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	15,355,066.00	9,819,943.00	25,175,009.00	15,530,507.00	10,542,685.00	26,073,192.00	3.6%
Classified Support Salaries		2200	32,608,673.00	15,823,080.00	48,431,753.00	33,722,572.00	15,368,799.00	49,091,371.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	25,396,950.00	8,459,975.00	33,856,925.00	26,458,922.00	6,708,334.00	33,167,256.00	-2.0%
Clerical, Technical and Office Salaries		2400	23,609,262.00	4,189,513.00	27,798,775.00	25,077,036.00	3,490,718.00	28,567,754.00	2.8%
Other Classified Salaries		2900	3,959,963.00	4,554,341.00	8,514,304.00	4,138,175.00	3,951,357.00	8,089,532.00	-5.0%
TOTAL, CLASSIFIED SALARIES			100,929,914.00	42,846,852.00	143,776,766.00	104,927,212.00	40,061,893.00	144,989,105.00	0.8%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	67,442,675.00	77,612,627.00	145,055,302.00	68,795,838.00	64,585,945.00	133,381,783.00	-8.0%
PERS		3201-3202	21,497,612.00	11,982,022.00	33,479,634.00	23,417,893.00	11,105,236.00	34,523,129.00	3.1%
OASDI/Medicare/Alternative		3301-3302	11,780,779.00	5,777,567.00	17,558,346.00	12,290,989.00	5,207,650.00	17,498,639.00	-0.3%
Health and Welfare Benefits		3401-3402	89,272,468.00	36,722,199.00	125,994,667.00	91,699,707.00	33,755,458.00	125,455,165.00	-0.4%
Unemployment Insurance		3501-3502	314,340.00	98,760.00	413,100.00	264,174.00	81,539.00	345,713.00	-16.3%
Workers' Compensation		3601-3602	8,896,316.00	3,965,405.00	12,861,721.00	9,161,046.00	3,511,993.00	12,673,039.00	-1.5%
OPEB, Allocated		3701-3702	582,072.00	250,354.00	832,426.00	1,012,615.00	432,872.00	1,445,487.00	73.6%
OPEB, Active Employees		3751-3752	9,805,189.00	4,371,109.00	14,176,298.00	9,923,608.00	4,111,853.00	14,035,461.00	-1.0%
Other Employee Benefits		3901-3902	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			209,596,451.00	140,780,043.00	350,376,494.00	216,570,870.00	122,792,546.00	339,363,416.00	-3.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	12,431.00	15,251,025.00	15,263,456.00	0.00	10,289,269.00	10,289,269.00	-32.6%
Books and Other Reference Materials		4200	115,386.00	557,367.00	672,753.00	122,490.00	361,000.00	483,490.00	-28.1%
Materials and Supplies		4300	11,343,586.00	32,613,885.00	43,957,471.00	13,132,181.00	47,133,716.00	60,265,897.00	37.1%
Noncapitalized Equipment		4400	2,163,080.00	11,097,594.00	13,260,674.00	2,441,966.00	5,394,493.00	7,836,459.00	-40.9%
Food		4700	877.00	1,476,667.00	1,477,544.00	0.00	1,612,316.00	1,612,316.00	9.1%
TOTAL, BOOKS AND SUPPLIES			13,635,360.00	60,996,538.00	74,631,898.00	15,696,637.00	64,790,794.00	80,487,431.00	7.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	450,000.00	7,122,432.00	7,572,432.00	450,000.00	7,000,000.00	7,450,000.00	-1.6%
Travel and Conferences		5200	779,183.00	1,293,835.00	2,073,018.00	867,867.00	764,669.00	1,632,536.00	-21.2%
Dues and Memberships		5300	151,647.00	47,350.00	198,997.00	157,657.00	34,500.00	192,157.00	-3.4%
Insurance		5400 - 5450	0.00	74.00	74.00	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	15,063,200.00	106,000.00	15,169,200.00	15,119,800.00	10,000.00	15,129,800.00	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,477,609.00	26,178,477.00	30,656,086.00	4,496,447.00	9,226,470.00	13,722,917.00	-55.2%
Transfers of Direct Costs		5710	(191,870.00)	191,870.00	0.00	32,502.00	(32,502.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(596,438.00)	(215,591.00)	(812,029.00)	(603,904.00)	(75,000.00)	(678,904.00)	-16.4%
Professional/Consulting Services and Operating Expenditures		5800	42,730,370.00	113,556,457.00	156,286,827.00	48,899,268.00	93,331,837.00	142,231,105.00	-9.0%
Communications		5900	3,092,731.00	80,799.00	3,173,530.00	3,478,691.00	63,530.00	3,542,221.00	11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,956,432.00	148,361,703.00	214,318,135.00	72,898,328.00	110,323,504.00	183,221,832.00	-14.5%

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	4,000,000.00	7,973,927.00	11,973,927.00	0.00	13,000,000.00	13,000,000.00	8.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	85,000.00	50,000.00	135,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	311,194.00	896,031.00	1,207,225.00	160,500.00	335,000.00	495,500.00	-59.0%
Equipment Replacement		6500	500,000.00	100,000.00	600,000.00	750,000.00	410,000.00	1,160,000.00	93.3%
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			4,896,194.00	9,019,958.00	13,916,152.00	910,500.00	13,745,000.00	14,655,500.00	5.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	4,663.00	0.00	4,663.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	8,211.00	8,211.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	185,000.00	597,691.00	782,691.00	215,000.00	600,000.00	815,000.00	4.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			189,663.00	605,902.00	795,565.00	215,000.00	600,000.00	815,000.00	2.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(16,060,210.00)	16,060,210.00	0.00	(16,694,980.00)	16,694,980.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,000,718.00)	0.00	(2,000,718.00)	(2,158,801.00)	0.00	(2,158,801.00)	7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(18,060,928.00)	16,060,210.00	(2,000,718.00)	(18,853,781.00)	16,694,980.00	(2,158,801.00)	7.9%
TOTAL, EXPENDITURES			733,048,301.00	591,377,032.00	1,324,425,333.00	754,378,634.00	500,927,011.00	1,255,305,645.00	-5.2%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	New
<b>INTERFUND TRANSFERS OUT</b>									
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	8,300,000.00	0.00	8,300,000.00	12,200,000.00	0.00	12,200,000.00	47.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,300,000.00	0.00	8,300,000.00	12,200,000.00	0.00	12,200,000.00	47.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(152,034,983.00)	152,034,983.00	0.00	(156,180,136.00)	156,180,136.00	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			(152,034,983.00)	152,034,983.00	0.00	(156,180,136.00)	156,180,136.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			(160,334,983.00)	152,034,983.00	(8,300,000.00)	(165,380,136.00)	156,180,136.00	(9,200,000.00)	10.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,920,000.00	8,520,000.00	-4.5%
5) TOTAL, REVENUES			8,920,000.00	8,520,000.00	-4.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,610,000.00	2,525,000.00	146.2%
5) Services and Other Operating Expenditures		5000-5999	5,916,300.00	5,627,000.00	-34.8%
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			8,526,300.00	8,152,000.00	111.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			393,700.00	368,000.00	-6.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			393,700.00	368,000.00	-6.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,791,583.63	8,185,283.63	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,791,583.63	8,185,283.63	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,791,583.63	8,185,283.63	5.1%
2) Ending Balance, June 30 (E + F1e)			8,185,283.63	8,553,283.63	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	850,000.00	850,000.00	0.0%
b) Restricted		9740	7,333,283.63	7,701,283.63	5.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	8,900,000.00	8,500,000.00	-4.5%
<b>TOTAL, REVENUES</b>			<b>8,920,000.00</b>	<b>8,520,000.00</b>	<b>-4.5%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	2,600,000.00	2,500,000.00	-3.8%
Noncapitalized Equipment		4400	10,000.00	25,000.00	150.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,610,000.00</b>	<b>2,525,000.00</b>	<b>146.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	76,000.00	75,000.00	-1.3%
Insurance		5400-5450	5,300.00	4,000.00	-24.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	48,000.00	-4.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,785,000.00	5,500,000.00	-4.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,916,300.00</b>	<b>5,627,000.00</b>	<b>-34.8%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,526,300.00	8,152,000.00	111.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	443,832.00	445,399.00	0.4%
3) Other State Revenue		8300-8599	1,594,287.00	1,605,437.00	0.7%
4) Other Local Revenue		8600-8799	138,000.00	138,000.00	0.0%
5) TOTAL, REVENUES			2,176,119.00	2,188,836.00	0.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,056,499.00	1,081,016.00	2.3%
2) Classified Salaries		2000-2999	166,897.00	130,230.00	-22.0%
3) Employee Benefits		3000-3999	704,424.00	653,662.00	-7.2%
4) Books and Supplies		4000-4999	92,148.00	147,599.00	60.2%
5) Services and Other Operating Expenditures		5000-5999	101,471.00	115,333.00	13.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	55,075.00	60,996.00	10.8%
9) TOTAL, EXPENDITURES			2,176,514.00	2,188,836.00	0.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(395.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(395.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	558,278.17	557,883.17	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			558,278.17	557,883.17	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			558,278.17	557,883.17	-0.1%
2) Ending Balance, June 30 (E + F1e)			557,883.17	557,883.17	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	557,883.17	557,883.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	443,832.00	445,399.00	0.4%
TOTAL, FEDERAL REVENUE			443,832.00	445,399.00	0.4%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,467,287.00	1,478,437.00	0.8%
All Other State Revenue	All Other	8590	127,000.00	127,000.00	0.0%
TOTAL, OTHER STATE REVENUE			1,594,287.00	1,605,437.00	0.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	136,000.00	136,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			138,000.00	138,000.00	0.0%
TOTAL, REVENUES			2,176,119.00	2,188,836.00	0.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	902,809.00	914,386.00	1.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	153,690.00	166,630.00	8.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,056,499.00</b>	<b>1,081,016.00</b>	<b>2.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	30,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	76,304.00	79,384.00	4.0%
Clerical, Technical and Office Salaries		2400	60,593.00	50,846.00	-16.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>166,897.00</b>	<b>130,230.00</b>	<b>-22.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	302,016.00	306,474.00	1.5%
PERS		3201-3202	44,732.00	36,204.00	-19.1%
OASDI/Medicare/Alternative		3301-3302	28,007.00	25,639.00	-8.5%
Health and Welfare Benefits		3401-3402	288,154.00	237,060.00	-17.7%
Unemployment Insurance		3501-3502	612.00	606.00	-1.0%
Workers' Compensation		3601-3602	24,469.00	24,227.00	-1.0%
OPEB, Allocated		3701-3702	1,615.00	2,645.00	63.8%
OPEB, Active Employees		3751-3752	14,819.00	20,807.00	40.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>704,424.00</b>	<b>653,662.00</b>	<b>-7.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,482.00	3,875.00	-13.5%
Materials and Supplies		4300	87,666.00	143,724.00	63.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>92,148.00</b>	<b>147,599.00</b>	<b>60.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	1,200.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	31,000.00	106.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	20,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,138.00	5,000.00	-18.5%
Professional/Consulting Services and Operating Expenditures		5800	58,033.00	57,033.00	-1.7%
Communications		5900	1,100.00	1,100.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>101,471.00</b>	<b>115,333.00</b>	<b>13.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	55,075.00	60,996.00	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			55,075.00	60,996.00	10.8%
TOTAL, EXPENDITURES			2,176,514.00	2,188,836.00	0.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,567,080.00	35,608,295.00	-21.9%
3) Other State Revenue		8300-8599	19,533,084.00	17,601,773.00	-9.9%
4) Other Local Revenue		8600-8799	1,765,084.00	1,403,380.00	-20.5%
5) TOTAL, REVENUES			66,865,248.00	54,613,448.00	-18.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	22,119,265.00	21,154,635.00	-4.4%
2) Classified Salaries		2000-2999	8,390,433.00	8,388,037.00	0.0%
3) Employee Benefits		3000-3999	19,843,694.00	17,409,855.00	-12.3%
4) Books and Supplies		4000-4999	7,574,976.00	1,773,654.00	-76.6%
5) Services and Other Operating Expenditures		5000-5999	4,824,725.00	3,555,400.00	-26.3%
6) Capital Outlay		6000-6999	1,067,854.00	250,000.00	-76.6%
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	1,937,708.00	2,081,867.00	7.4%
9) TOTAL, EXPENDITURES			65,758,655.00	54,613,448.00	-16.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,106,593.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,106,593.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,013,638.97	6,120,232.17	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,013,638.97	6,120,232.17	22.1%
d) Other Restatements		9795	.20	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,013,639.17	6,120,232.17	22.1%
2) Ending Balance, June 30 (E + F1e)			6,120,232.17	6,120,232.17	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	6,120,232.17	6,120,232.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	462,000.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	45,105,080.00	35,608,295.00	-21.1%
TOTAL, FEDERAL REVENUE			45,567,080.00	35,608,295.00	-21.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	18,000.00	0.00	-100.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	15,836,922.00	16,101,773.00	1.7%
All Other State Revenue	All Other	8590	3,678,162.00	1,500,000.00	-59.2%
TOTAL, OTHER STATE REVENUE			19,533,084.00	17,601,773.00	-9.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	120,000.00	200,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	150,000.00	150,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,002,000.00	1,018,000.00	1.6%
Other Local Revenue					
All Other Local Revenue		8699	493,084.00	35,380.00	-92.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,765,084.00	1,403,380.00	-20.5%
TOTAL, REVENUES			66,865,248.00	54,613,448.00	-18.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	19,171,059.00	18,579,555.00	-3.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,140,728.00	1,979,112.00	-7.5%
Other Certificated Salaries		1900	807,478.00	595,968.00	-26.2%
TOTAL, CERTIFICATED SALARIES			22,119,265.00	21,154,635.00	-4.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	4,699,718.00	4,364,943.00	-7.1%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	2,087,563.00	2,076,085.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	238,925.00	486,591.00	103.7%
Clerical, Technical and Office Salaries		2400	1,364,227.00	1,460,418.00	7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,390,433.00</b>	<b>8,388,037.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	5,026,355.00	5,456,744.00	8.6%
PERS		3201-3202	2,124,431.00	1,601,472.00	-24.6%
OASDI/Medicare/Alternative		3301-3302	2,098,471.00	800,124.00	-61.9%
Health and Welfare Benefits		3401-3402	9,118,594.00	7,981,949.00	-12.5%
Unemployment Insurance		3501-3502	68,419.00	14,766.00	-78.4%
Workers' Compensation		3601-3602	594,517.00	590,907.00	-0.6%
OPEB, Allocated		3701-3702	36,909.00	65,011.00	76.1%
OPEB, Active Employees		3751-3752	775,998.00	898,882.00	15.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>19,843,694.00</b>	<b>17,409,855.00</b>	<b>-12.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	73,100.00	57,000.00	-22.0%
Materials and Supplies		4300	6,710,807.00	1,538,824.00	-77.1%
Noncapitalized Equipment		4400	315,080.00	34,830.00	-88.9%
Food		4700	475,989.00	143,000.00	-70.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,574,976.00</b>	<b>1,773,654.00</b>	<b>-76.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	114,162.00	39,220.00	-65.6%
Dues and Memberships		5300	12,800.00	18,300.00	43.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	172,874.00	204,770.00	18.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	891,163.00	377,260.00	-57.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	192,200.00	105,904.00	-44.9%
Professional/Consulting Services and Operating Expenditures		5800	3,352,776.00	2,714,896.00	-19.0%
Communications		5900	88,750.00	95,050.00	7.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,824,725.00</b>	<b>3,555,400.00</b>	<b>-26.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	897,854.00	230,000.00	-74.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	170,000.00	20,000.00	-88.2%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,067,854.00</b>	<b>250,000.00</b>	<b>-76.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,937,708.00	2,081,867.00	7.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,937,708.00</b>	<b>2,081,867.00</b>	<b>7.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>65,758,655.00</b>	<b>54,613,448.00</b>	<b>-16.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,972,704.00	32,124,502.00	-10.7%
3) Other State Revenue		8300-8599	19,018,628.00	18,476,976.00	-2.8%
4) Other Local Revenue		8600-8799	3,639,903.00	3,300,338.00	-9.3%
5) TOTAL, REVENUES			58,631,235.00	53,901,816.00	-8.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,328,277.00	16,290,673.00	6.3%
3) Employee Benefits		3000-3999	8,705,092.00	10,094,933.00	16.0%
4) Books and Supplies		4000-4999	18,486,474.00	20,544,628.00	11.1%
5) Services and Other Operating Expenditures		5000-5999	1,843,922.00	2,664,828.00	44.5%
6) Capital Outlay		6000-6999	2,891,574.00	4,369,192.00	51.1%
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	7,935.00	15,938.00	100.9%
9) TOTAL, EXPENDITURES			47,263,274.00	53,980,192.00	14.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,367,961.00	(78,376.00)	-100.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,367,961.00	(78,376.00)	-100.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,142,184.77	45,510,145.77	33.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,142,184.77	45,510,145.77	33.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,142,184.77	45,510,145.77	33.3%
2) Ending Balance, June 30 (E + F1e)			45,510,145.77	45,431,769.77	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	45,510,145.77	45,431,770.77	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	35,972,704.00	32,124,502.00	-10.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			35,972,704.00	32,124,502.00	-10.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	18,657,403.00	17,888,157.00	-4.1%
All Other State Revenue		8590	361,225.00	588,819.00	63.0%
TOTAL, OTHER STATE REVENUE			19,018,628.00	18,476,976.00	-2.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,026,034.00	2,893,479.00	-4.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	610,139.00	403,083.00	-33.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,730.00	3,776.00	1.2%
TOTAL, OTHER LOCAL REVENUE			3,639,903.00	3,300,338.00	-9.3%
TOTAL, REVENUES			58,631,235.00	53,901,816.00	-8.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	7,608,311.00	8,463,484.00	11.2%
Classified Supervisors' and Administrators' Salaries		2300	6,462,472.00	6,535,508.00	1.1%
Clerical, Technical and Office Salaries		2400	1,066,396.00	1,106,644.00	3.8%
Other Classified Salaries		2900	191,098.00	185,037.00	-3.2%
TOTAL, CLASSIFIED SALARIES			15,328,277.00	16,290,673.00	6.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,159,723.00	3,523,694.00	11.5%
OASDI/Medicare/Alternative		3301-3302	1,107,602.00	1,232,927.00	11.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	3,565,910.00	4,418,467.00	23.9%
Unemployment Insurance		3501-3502	7,523.00	8,069.00	7.3%
Workers' Compensation		3601-3602	309,519.00	326,004.00	5.3%
OPEB, Allocated		3701-3702	20,116.00	35,878.00	78.4%
OPEB, Active Employees		3751-3752	534,699.00	549,894.00	2.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,705,092.00</b>	<b>10,094,933.00</b>	<b>16.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,193,250.00	2,340,123.00	6.7%
Noncapitalized Equipment		4400	217,050.00	719,711.00	231.6%
Food		4700	16,076,174.00	17,484,794.00	8.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>18,486,474.00</b>	<b>20,544,628.00</b>	<b>11.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,504.00	12,193.00	6.0%
Dues and Memberships		5300	1,494.00	1,500.00	0.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	550,000.00	600,000.00	9.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	134,692.00	771,000.00	472.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	415,000.00	430,000.00	3.6%
Professional/Consulting Services and Operating Expenditures		5800	695,232.00	811,435.00	16.7%
Communications		5900	36,000.00	38,700.00	7.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,843,922.00</b>	<b>2,664,828.00</b>	<b>44.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	161,875.00	2,013,000.00	1,143.6%
Equipment		6400	149,794.00	152,475.00	1.8%
Equipment Replacement		6500	2,579,905.00	2,203,717.00	-14.6%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,891,574.00</b>	<b>4,369,192.00</b>	<b>51.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	7,935.00	15,938.00	100.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>7,935.00</b>	<b>15,938.00</b>	<b>100.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>47,263,274.00</b>	<b>53,980,192.00</b>	<b>14.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,000.00	2,000,000.00	0.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,000,000.00	2,000,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	3,000,000.00	500.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	(3,000,000.00)	500.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,500,000.00	(1,000,000.00)	-166.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,867,528.90	53,367,528.90	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,867,528.90	53,367,528.90	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,867,528.90	53,367,528.90	2.9%
2) Ending Balance, June 30 (E + F1e)			53,367,528.90	52,367,528.90	-1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	53,367,528.90	52,367,528.90	-1.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000,000.00	2,000,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000,000.00	2,000,000.00	0.0%
TOTAL, REVENUES			2,000,000.00	2,000,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	3,000,000.00	New
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	3,000,000.00	500.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(500,000.00)	(3,000,000.00)	500.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	20,000,007.00	15,060,000.00	-24.7%
5) TOTAL, REVENUES			20,000,007.00	15,060,000.00	-24.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,498,300.00	2,311,348.00	54.3%
3) Employee Benefits		3000-3999	914,924.00	1,419,308.00	55.1%
4) Books and Supplies		4000-4999	606,001.00	775,000.00	27.9%
5) Services and Other Operating Expenditures		5000-5999	14,306,828.00	31,000,000.00	116.7%
6) Capital Outlay		6000-6999	22,000,000.00	302,503,286.00	1,275.0%
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			39,326,053.00	338,008,942.00	759.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,326,046.00)	(322,948,942.00)	1,571.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(19,326,046.00)	(322,948,942.00)	1,571.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	588,895,115.58	569,569,069.58	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			588,895,115.58	569,569,069.58	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			588,895,115.58	569,569,069.58	-3.3%
2) Ending Balance, June 30 (E + F1e)			569,569,069.58	246,620,127.58	-56.7%
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	569,569,069.58	246,620,127.58	-56.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000,000.00	15,060,000.00	-24.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000,007.00	15,060,000.00	-24.7%
TOTAL, REVENUES			20,000,007.00	15,060,000.00	-24.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	6,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	1,039,892.00	1,669,290.00	60.5%
Clerical, Technical and Office Salaries		2400	452,408.00	642,058.00	41.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,498,300.00</b>	<b>2,311,348.00</b>	<b>54.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	400,240.00	641,190.00	60.2%
OASDI/Medicare/Alternative		3301-3302	114,915.00	176,818.00	53.9%
Health and Welfare Benefits		3401-3402	334,782.00	507,722.00	51.7%
Unemployment Insurance		3501-3502	751.00	1,156.00	53.9%
Workers' Compensation		3601-3602	30,043.00	46,228.00	53.9%
OPEB, Allocated		3701-3702	1,953.00	4,976.00	154.8%
OPEB, Active Employees		3751-3752	32,240.00	41,218.00	27.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>914,924.00</b>	<b>1,419,308.00</b>	<b>55.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	277,263.00	775,000.00	179.5%
Noncapitalized Equipment		4400	328,738.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>606,001.00</b>	<b>775,000.00</b>	<b>27.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	3,400,000.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,576.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	77,691.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	10,786,561.00	31,000,000.00	187.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,306,828.00</b>	<b>31,000,000.00</b>	<b>116.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	4,867,352.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,060,520.00	302,503,286.00	1,673.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	72,128.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>22,000,000.00</b>	<b>302,503,286.00</b>	<b>1,275.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>39,326,053.00</b>	<b>338,008,942.00</b>	<b>759.5%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	6,112,000.00	4,610,000.00	-24.6%
5) TOTAL, REVENUES			6,112,000.00	4,610,000.00	-24.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	190,692.00	491,633.00	157.8%
6) Capital Outlay		6000-6999	6,000,000.00	3,000,000.00	-50.0%
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			6,190,692.00	3,491,633.00	-43.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(78,692.00)	1,118,367.00	-1,521.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(78,692.00)	1,118,367.00	-1,521.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,713,774.15	2,635,082.15	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,713,774.15	2,635,082.15	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,713,774.15	2,635,082.15	-2.9%
2) Ending Balance, June 30 (E + F1e)			2,635,082.15	3,753,449.15	42.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,635,082.15	3,753,449.15	42.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	112,000.00	110,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	6,000,000.00	4,500,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			6,112,000.00	4,610,000.00	-24.6%
TOTAL, REVENUES			6,112,000.00	4,610,000.00	-24.6%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	120,000.00	137,000.00	14.2%
Professional/Consulting Services and Operating Expenditures		5800	70,692.00	354,633.00	401.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			190,692.00	491,633.00	157.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,000,000.00	3,000,000.00	-50.0%
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			6,000,000.00	3,000,000.00	-50.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,190,692.00	3,491,633.00	-43.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	46,263,087.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	36,213.00	0.00	-100.0%
5) TOTAL, REVENUES			46,299,300.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	46,299,300.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			46,299,300.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	46,263,087.00	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			46,263,087.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,213.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,213.00	0.00	-100.0%
TOTAL, REVENUES			46,299,300.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	46,299,300.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,299,300.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			46,299,300.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	10,491,386.00	11,450,000.00	9.1%
5) TOTAL, REVENUES			10,491,386.00	11,450,000.00	9.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	(2,968.00)	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	5,000,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			(2,968.00)	5,000,000.00	-168,563.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,494,354.00	6,450,000.00	-38.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,966,810.00	0.00	-100.0%
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			2,966,810.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,461,164.00	6,450,000.00	-52.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,300,863.21	70,762,027.21	23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,300,863.21	70,762,027.21	23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,300,863.21	70,762,027.21	23.5%
2) Ending Balance, June 30 (E + F1e)			70,762,027.21	77,212,027.21	9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	70,762,027.21	77,212,027.21	9.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	8,200,000.00	10,500,000.00	28.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,291,386.00	950,000.00	-58.5%
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			10,491,386.00	11,450,000.00	9.1%
TOTAL, REVENUES			10,491,386.00	11,450,000.00	9.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
<b>BOOKS AND SUPPLIES</b>						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	(2,968.00)	0.00	-100.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			(2,968.00)	0.00	-100.0%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
<b>CAPITAL OUTLAY</b>						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	0.00	5,000,000.00	New	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			0.00	5,000,000.00	New	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.0%
TOTAL, EXPENDITURES			(2,968.00)	5,000,000.00	-168,563.6%	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	2,966,810.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			2,966,810.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,966,810.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	102,519,014.00	150,094,309.00	46.4%
5) TOTAL, REVENUES			102,519,014.00	150,094,309.00	46.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	103,406,640.00	123,079,749.00	19.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			103,406,640.00	123,079,749.00	19.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(887,626.00)	27,014,560.00	-3,143.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(887,626.00)	27,014,560.00	-3,143.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	114,242,478.00	113,354,852.00	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,242,478.00	113,354,852.00	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,242,478.00	113,354,852.00	-0.8%
2) Ending Balance, June 30 (E + F1e)			113,354,852.00	140,369,412.00	23.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	113,354,852.00	140,369,412.00	23.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	96,990,253.00	144,081,165.00	48.6%
Unsecured Roll		8612	2,563,434.00	2,766,248.00	7.9%
Prior Years' Taxes		8613	1,474,199.00	1,733,465.00	17.6%
Supplemental Taxes		8614	1,419,148.00	1,244,927.00	-12.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	71,980.00	268,504.00	273.0%
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			102,519,014.00	150,094,309.00	46.4%
TOTAL, REVENUES			102,519,014.00	150,094,309.00	46.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	54,620,000.00	60,963,303.00	11.6%
Bond Interest and Other Service Charges		7434	48,786,640.00	62,116,446.00	27.3%
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)			103,406,640.00	123,079,749.00	19.0%
TOTAL, EXPENDITURES			103,406,640.00	123,079,749.00	19.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,920,000.00	84,855,000.00	1.1%
5) TOTAL, REVENUES			83,920,000.00	84,855,000.00	1.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	185,339.00	192,878.00	4.1%
3) Employee Benefits		3000-3999	106,577.00	113,611.00	6.6%
4) Books and Supplies		4000-4999	67,300.00	110,000.00	63.4%
5) Services and Other Operating Expenses		5000-5999	93,024,152.00	98,429,002.00	5.8%
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			93,383,368.00	98,845,491.00	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,463,368.00)	(13,990,491.00)	47.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,800,000.00	12,200,000.00	38.6%
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			8,800,000.00	12,200,000.00	38.6%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(663,368.00)	(1,790,491.00)	169.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	40,460,348.71	39,796,980.71	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,460,348.71	39,796,980.71	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			40,460,348.71	39,796,980.71	-1.6%
2) Ending Net Position, June 30 (E + F1e)			39,796,980.71	38,006,489.71	-4.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	39,796,980.71	38,006,489.71	-4.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	420,000.00	420,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	83,470,000.00	84,385,000.00	1.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,000.00	50,000.00	66.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,920,000.00	84,855,000.00	1.1%
TOTAL, REVENUES			83,920,000.00	84,855,000.00	1.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	101,602.00	105,791.00	4.1%
Clerical, Technical and Office Salaries		2400	83,737.00	87,087.00	4.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>185,339.00</b>	<b>192,878.00</b>	<b>4.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	49,448.00	53,620.00	8.4%
OASDI/Medicare/Alternative		3301-3302	14,178.00	14,755.00	4.1%
Health and Welfare Benefits		3401-3402	34,000.00	35,902.00	5.6%
Unemployment Insurance		3501-3502	93.00	97.00	4.3%
Workers' Compensation		3601-3602	3,707.00	3,858.00	4.1%
OPEB, Allocated		3701-3702	241.00	425.00	76.3%
OPEB, Active Employees		3751-3752	4,910.00	4,954.00	0.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>106,577.00</b>	<b>113,611.00</b>	<b>6.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,300.00	80,000.00	69.1%
Noncapitalized Equipment		4400	20,000.00	30,000.00	50.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>67,300.00</b>	<b>110,000.00</b>	<b>63.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,400.00	0.00	-100.0%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	7,500,000.00	11,650,000.00	55.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	309,500.00	100,000.00	-67.7%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	85,207,152.00	86,672,902.00	1.7%
Communications		5900	5,000.00	5,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>93,024,152.00</b>	<b>98,429,002.00</b>	<b>5.8%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>93,383,368.00</b>	<b>98,845,491.00</b>	<b>5.8%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	8,800,000.00	12,200,000.00	38.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>8,800,000.00</b>	<b>12,200,000.00</b>	<b>38.6%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>8,800,000.00</b>	<b>12,200,000.00</b>	<b>38.6%</b>
<b>(a - b + c - d + e)</b>			<b>8,800,000.00</b>	<b>12,200,000.00</b>	<b>38.6%</b>

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Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	58,844.00	58,844.00	63,830.00	58,423.00	58,423.00	60,790.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	58,844.00	58,844.00	63,830.00	58,423.00	58,423.00	60,790.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	58,844.00	58,844.00	63,830.00	58,423.00	58,423.00	60,790.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	528,611,041.00	301	116,508.00	303	528,494,533.00	305	9,318,418.00	13,318,418.00	307	515,176,115.00	309
2000 - Classified Salaries	143,776,766.00	311	4,429,098.00	313	139,347,668.00	315	412,704.00	2,412,704.00	317	136,934,964.00	319
3000 - Employee Benefits	350,376,494.00	321	1,484,799.00	323	348,891,695.00	325	2,385,052.00	3,985,052.00	327	344,906,643.00	329
4000 - Books, Supplies Equip Replace. (6500)	75,231,898.00	331	5,327,257.00	333	69,904,641.00	335	16,775,866.00	31,775,866.00	337	38,128,775.00	339
5000 - Services . . . & 7300 - Indirect Costs	212,317,417.00	341	3,133,511.00	343	209,183,906.00	345	63,808,545.00	72,808,545.00	347	136,375,361.00	349
<b>TOTAL</b>					1,295,822,443.00	365	<b>TOTAL</b>		1,171,521,858.00	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	398,009,434.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	24,076,361.00	380
3. STRS. . . . .	3101 & 3102	116,244,895.00	382
4. PERS. . . . .	3201 & 3202	5,419,206.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	7,163,520.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	76,423,355.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	284,706.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	8,230,086.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	8,551,408.00	393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		644,402,971.00	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). . . . .		408,747.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .		644,402,971.00	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. . . . .		55.01%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....	55.00%
2. Percentage spent by this district (Part II, Line 15) .....	55.01%
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) .....	1,171,521,858.00
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	0.00
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>	
Current year includes salaries and purchases utilizing one-time resources.	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	493,932,162.00	301	122,461.00	303	493,809,701.00	305	7,719,324.00	7,719,324.00	307	486,090,377.00	309
2000 - Classified Salaries	144,989,105.00	311	7,781,607.00	313	137,207,498.00	315	527,207.00	527,207.00	317	136,680,291.00	319
3000 - Employee Benefits	339,363,416.00	321	2,175,711.00	323	337,187,705.00	325	2,173,464.00	2,173,464.00	327	335,014,241.00	329
4000 - Books, Supplies Equip Replace. (6500)	81,647,431.00	331	2,259,046.00	333	79,388,385.00	335	7,448,248.00	40,248,248.00	337	39,140,137.00	339
5000 - Services . . . & 7300 - Indirect Costs	181,063,031.00	341	2,743,500.00	343	178,319,531.00	345	64,217,817.00	64,217,817.00	347	114,101,714.00	349
<b>TOTAL</b>					<b>1,225,912,820.00</b>	<b>365</b>	<b>TOTAL</b>			<b>1,111,026,760.00</b>	<b>369</b>

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	378,845,259.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	24,799,192.00	380
3. STRS. . . . .	3101 & 3102	102,630,454.00	382
4. PERS. . . . .	3201 & 3202	5,523,272.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	7,105,652.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	75,808,261.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	227,799.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	7,977,885.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	8,619,482.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	611,537,256.00	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). . . . .	456,606.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .	0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .	611,537,256.00	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. . . . .	55.04%	
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) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.04%	
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). . . . .	1,111,026,760.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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

Supplies (Object 4000) contain budget for grants that are matching the total grant award, but will not be spent in this year as they are multi-year grants.

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Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	1,902,352,628.00	29,939,318.00	1,932,291,946.00		60,963,303.00	1,871,328,643.00	106,791,241.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	1,171,778.00	(275,136.00)	896,642.00		461,118.00	435,524.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	774,761,160.00	(15,541.00)	774,745,619.00			774,745,619.00	
Total/Net OPEB Liability	416,814,012.00		416,814,012.00	31,000,000.00	21,000,000.00	426,814,012.00	
Compensated Absences Payable	16,434,678.00	(1,536,049.00)	14,898,629.00			14,898,629.00	11,918,903.00
Subscription Liability		1,752,189.00	1,752,189.00		651,663.00	1,100,526.00	
Governmental activities long-term liabilities	3,111,534,256.00	29,864,781.00	3,141,399,037.00	31,000,000.00	83,076,084.00	3,089,322,953.00	118,710,144.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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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	1,332,725,333.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	209,397,681.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	8,872,948.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,364,020.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	8,300,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	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)				23,536,968.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			minus 8000-8699	
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)				1,099,790,684.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				58,844.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,689.94
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>			<b>Per ADA</b>

<p>A. Base expenditures (Preloaded expenditures from prior year of 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.)</p>	1,003,651,699.45	16,927.56
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	0.00	0.00
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	1,003,651,699.45	16,927.56
<p>B. Required effort (Line A.2 times 90%)</p>	903,286,529.51	15,234.80
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	1,099,790,684.00	18,689.94
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	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>	MOE Met	
<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>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	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) 35,397,122.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 986,534,753.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.59%

**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) 32,178,791.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 16,428,528.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	193,262.00
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)	5,461,382.20
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)	445.16
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)	54,262,408.36
9. Carry-Forward Adjustment (Part IV, Line F)	4,564,154.74
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	58,826,563.11
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	791,039,960.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	172,269,882.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	110,856,712.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,660,405.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	9,254,627.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	586,525.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,813,299.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,892,867.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	351,601.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	146,666,255.80
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)	11,954.84
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)	8,526,300.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,121,439.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	62,277,104.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	28,287,591.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,346,616,522.64
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	4.03%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	4.37%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	54,262,408.36
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(277,427.24)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.67%) times Part III, Line B19); zero if negative	4,564,154.74
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.67%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.95%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	4,564,154.74
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	4,564,154.74

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		9,268,690.84	9,268,690.84
2. State Lottery Revenue	8560	12,310,759.00		6,200,000.00	18,510,759.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		12,310,759.00	0.00	15,468,690.84	27,779,449.84
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	9,037,779.00		0.00	9,037,779.00
2. Classified Salaries	2000-2999	72,181.00		0.00	72,181.00
3. Employee Benefits	3000-3999	2,070,068.00		0.00	2,070,068.00
4. Books and Supplies	4000-4999	805,654.00		15,229,025.00	16,034,679.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	325,077.00			325,077.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			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 )		12,310,759.00	0.00	15,229,025.00	27,539,784.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	239,665.84	239,665.84
<b>D. COMMENTS:</b>					

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.

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Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	833,386,925.00	-0.29%	830,994,301.00	1.96%	847,299,161.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	17,609,476.00	0.52%	17,700,967.00	0.52%	17,793,372.00
4. Other Local Revenues	8600-8799	25,206,025.00	-10.06%	22,669,871.00	-10.97%	20,183,674.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,000,000.00	366.67%	14,000,000.00	21.43%	17,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(156,180,136.00)	2.65%	(160,316,433.00)	2.24%	(163,907,689.00)
6. Total (Sum lines A1 thru A5c)		723,022,290.00	0.28%	725,048,706.00	1.84%	738,368,518.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				362,013,868.00		362,076,567.00
b. Step & Column Adjustment				3,620,139.00		3,620,766.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,557,440.00)		(3,557,440.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	362,013,868.00	0.02%	362,076,567.00	0.02%	362,139,893.00
2. Classified Salaries						
a. Base Salaries				104,927,212.00		105,451,848.00
b. Step & Column Adjustment				524,636.00		527,259.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	104,927,212.00	0.50%	105,451,848.00	0.50%	105,979,107.00
3. Employee Benefits	3000-3999	216,570,870.00	1.37%	219,541,614.00	1.45%	222,717,527.00
4. Books and Supplies	4000-4999	15,696,637.00	-1.54%	15,455,637.00	0.00%	15,455,637.00
5. Services and Other Operating Expenditures	5000-5999	72,898,328.00	16.35%	84,813,823.00	2.90%	87,276,882.00
6. Capital Outlay	6000-6999	910,500.00	0.00%	910,500.00	0.00%	910,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	215,000.00	0.00%	215,000.00	0.00%	215,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(18,853,781.00)	-7.46%	(17,448,172.00)	-2.04%	(17,093,002.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	12,200,000.00	-34.43%	8,000,000.00	0.00%	8,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		766,578,634.00	1.62%	779,016,817.00	0.85%	785,601,544.00

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)		(43,556,344.00)		(53,968,111.00)		(47,233,026.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		421,576,278.58		378,019,934.58		324,051,823.58
2. Ending Fund Balance (Sum lines C and D1)		378,019,934.58		324,051,823.58		276,818,797.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,742,050.00		2,742,050.00		2,742,050.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	335,000,000.00		240,000,000.00		180,000,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	25,350,113.00		24,490,858.76		24,433,565.66
2. Unassigned/Unappropriated	9790	14,927,771.58		56,818,914.82		69,643,181.92
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		378,019,934.58		324,051,823.58		276,818,797.58
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	25,350,113.00		24,490,858.76		24,433,565.66
c. Unassigned/Unappropriated	9790	14,927,771.58		56,818,914.82		69,643,181.92
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		40,277,884.58		81,309,773.58		94,076,747.58
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.						
In 2025-26 and 2026-27, the reduction is for certificated staffing due to declining enrollment.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	100,199,849.00	-41.54%	58,579,085.00	0.39%	58,809,797.00
3. Other State Revenues	8300-8599	180,871,388.00	-2.20%	176,891,118.00	-0.31%	176,335,384.00
4. Other Local Revenues	8600-8799	10,977,349.00	-17.15%	9,094,426.00	-2.39%	8,877,344.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	156,180,136.00	2.65%	160,316,433.00	2.24%	163,907,689.00
6. Total (Sum lines A1 thru A5c)		448,228,722.00	-9.67%	404,881,062.00	0.75%	407,930,214.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				131,918,294.00		129,008,390.00
b. Step & Column Adjustment				1,319,183.00		1,290,084.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,229,087.00)		(5,811,405.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	131,918,294.00	-2.21%	129,008,390.00	-3.50%	124,487,069.00
2. Classified Salaries						
a. Base Salaries				40,061,893.00		37,397,347.00
b. Step & Column Adjustment				200,309.00		186,987.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,864,855.00)		(12,596.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,061,893.00	-6.65%	37,397,347.00	0.47%	37,571,738.00
3. Employee Benefits	3000-3999	122,792,546.00	0.70%	123,648,115.00	0.23%	123,931,005.00
4. Books and Supplies	4000-4999	64,790,794.00	-27.45%	47,007,128.00	-12.36%	41,198,355.00
5. Services and Other Operating Expenditures	5000-5999	110,323,504.00	-16.86%	91,721,654.00	0.87%	92,524,045.00
6. Capital Outlay	6000-6999	13,745,000.00	-94.95%	694,017.00	-3.64%	668,758.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	600,000.00	0.00%	600,000.00	0.00%	600,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	16,694,980.00	-7.46%	15,449,470.00	-2.29%	15,095,771.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		500,927,011.00	-11.06%	445,526,121.00	-2.12%	436,076,741.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(52,698,289.00)		(40,645,059.00)		(28,146,527.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		154,708,324.75		102,010,035.75		61,364,976.75
2. Ending Fund Balance (Sum lines C and D1)		102,010,035.75		61,364,976.75		33,218,449.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	102,010,035.75		61,364,976.75		33,218,449.75
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		102,010,035.75		61,364,976.75		33,218,449.75
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reductions are related to expenditures returning to General Fund unrestricted or hourly expenditures not happening due to expiring one-time funds.						

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	833,386,925.00	-0.29%	830,994,301.00	1.96%	847,299,161.00
2. Federal Revenues	8100-8299	100,199,849.00	-41.54%	58,579,085.00	0.39%	58,809,797.00
3. Other State Revenues	8300-8599	198,480,864.00	-1.96%	194,592,085.00	-0.24%	194,128,756.00
4. Other Local Revenues	8600-8799	36,183,374.00	-12.21%	31,764,297.00	-8.51%	29,061,018.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,000,000.00	366.67%	14,000,000.00	21.43%	17,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,171,251,012.00	-3.53%	1,129,929,768.00	1.45%	1,146,298,732.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				493,932,162.00		491,084,957.00
b. Step & Column Adjustment				4,939,322.00		4,910,850.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,786,527.00)		(9,368,845.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	493,932,162.00	-0.58%	491,084,957.00	-0.91%	486,626,962.00
2. Classified Salaries						
a. Base Salaries				144,989,105.00		142,849,195.00
b. Step & Column Adjustment				724,945.00		714,246.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,864,855.00)		(12,596.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	144,989,105.00	-1.48%	142,849,195.00	0.49%	143,550,845.00
3. Employee Benefits	3000-3999	339,363,416.00	1.13%	343,189,729.00	1.01%	346,648,532.00
4. Books and Supplies	4000-4999	80,487,431.00	-22.39%	62,462,765.00	-9.30%	56,653,992.00
5. Services and Other Operating Expenditures	5000-5999	183,221,832.00	-3.65%	176,535,477.00	1.85%	179,800,927.00
6. Capital Outlay	6000-6999	14,655,500.00	-89.05%	1,604,517.00	-1.57%	1,579,258.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	815,000.00	0.00%	815,000.00	0.00%	815,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,158,801.00)	-7.42%	(1,998,702.00)	-0.07%	(1,997,231.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	12,200,000.00	-34.43%	8,000,000.00	0.00%	8,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,267,505,645.00	-3.39%	1,224,542,938.00	-0.23%	1,221,678,285.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(96,254,633.00)		(94,613,170.00)		(75,379,553.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		576,284,603.33		480,029,970.33		385,416,800.33
2. Ending Fund Balance (Sum lines C and D1)		480,029,970.33		385,416,800.33		310,037,247.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,742,050.00		2,742,050.00		2,742,050.00
b. Restricted	9740	102,010,035.75		61,364,976.75		33,218,449.75
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	335,000,000.00		240,000,000.00		180,000,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	25,350,113.00		24,490,858.76		24,433,565.66
2. Unassigned/Unappropriated	9790	14,927,771.58		56,818,914.82		69,643,181.92
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		480,029,970.33		385,416,800.33		310,037,247.33
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	25,350,113.00		24,490,858.76		24,433,565.66
c. Unassigned/Unappropriated	9790	14,927,771.58		56,818,914.82		69,643,181.92
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		40,277,884.58		81,309,773.58		94,076,747.58
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.18%		6.64%		7.70%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					



Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  <hr/>						
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)						
2. District ADA		0.00				
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)		58,423.00		57,577.00		56,140.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,267,505,645.00		1,224,542,938.00		1,221,678,285.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,267,505,645.00		1,224,542,938.00		1,221,678,285.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		25,350,112.90		24,490,858.76		24,433,565.70
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)		25,350,112.90		24,490,858.76		24,433,565.70
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(812,029.00)	0.00	(2,000,718.00)				
Other Sources/Uses Detail					0.00	8,300,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	6,138.00	0.00	55,075.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	192,200.00	0.00	1,937,708.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	415,000.00	0.00	7,935.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	500,000.00		
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		
Fund Reconciliation							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				
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	77,691.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	120,000.00	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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	1,000.00	0.00						
Other Sources/Uses Detail					8,800,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
TOTALS	812,029.00	(812,029.00)	2,000,718.00	(2,000,718.00)	8,800,000.00	8,800,000.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(678,904.00)	0.00	(2,158,801.00)				
Other Sources/Uses Detail					3,000,000.00	12,200,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	5,000.00	0.00	60,996.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	105,904.00	0.00	2,081,867.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	430,000.00	0.00	15,938.00	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	3,000,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	137,000.00	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								



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
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	1,000.00	0.00						
Other Sources/Uses Detail					12,200,000.00	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								

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
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	678,904.00	(678,904.00)	2,158,801.00	(2,158,801.00)	15,200,000.00	15,200,000.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).  
Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	58,423.00	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	68,159	68,110		
Charter School				
<b>Total ADA</b>	<b>68,159</b>	<b>68,110</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	66,768	66,713		
Charter School				
<b>Total ADA</b>	<b>66,768</b>	<b>66,713</b>	<b>0.1%</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	63,742	63,830		
Charter School		0		
<b>Total ADA</b>	<b>63,742</b>	<b>63,830</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	60,790			
Charter School	0			
<b>Total ADA</b>	<b>60,790</b>			

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**1B. Comparison of District ADA to the Standard**

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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	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	67,675	67,573		
Charter School				
<b>Total Enrollment</b>	<b>67,675</b>	<b>67,573</b>	<b>0.2%</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	65,729	65,826		
Charter School				
<b>Total Enrollment</b>	<b>65,729</b>	<b>65,826</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	63,849	64,013		
Charter School				
<b>Total Enrollment</b>	<b>63,849</b>	<b>64,013</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	62,732			
Charter School				
<b>Total Enrollment</b>	<b>62,732</b>			

**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	59,927	67,573	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>59,927</b>	<b>67,573</b>	<b>88.7%</b>
Second Prior Year (2022-23)			
District Regular	59,291	65,826	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>59,291</b>	<b>65,826</b>	<b>90.1%</b>
First Prior Year (2023-24)			
District Regular	58,844	64,013	
Charter School			
<b>Total ADA/Enrollment</b>	<b>58,844</b>	<b>64,013</b>	<b>91.9%</b>
		Historical Average Ratio:	90.2%
		<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>	<b>90.7%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	58,423	62,732		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>58,423</b>	<b>62,732</b>	<b>93.1%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	57,577	61,164		
Charter School				
<b>Total ADA/Enrollment</b>	<b>57,577</b>	<b>61,164</b>	<b>94.1%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	56,140	59,635		
Charter School				
<b>Total ADA/Enrollment</b>	<b>56,140</b>	<b>59,635</b>	<b>94.1%</b>	<b>Not Met</b>

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

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

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

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

District is anticipating a return to increased attendance slowly over time towards 94.6%. Historical percentage (pre COVID) was 95.6%.

4. **CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

**Projected LCFF Revenue**

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	63,830.00	60,790.00	58,941.00	58,292.00
b. Prior Year ADA (Funded)		63,830.00	60,790.00	58,941.00
c. Difference (Step 1a minus Step 1b)		(3,040.00)	(1,849.00)	(649.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.76%)	(3.04%)	(1.10%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		833,386,925.00	829,404,447.00	845,900,527.00
b1. COLA percentage		1.07%	2.73%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		8,917,240.10	22,642,741.40	26,307,506.39
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.73%	3.11%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		(3.69%)	(.31%)	2.01%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-4.69% to -2.69%</b>	<b>-1.31% to 0.69%</b>	<b>1.01% to 3.01%</b>

**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)	196,260,356.00	196,288,978.00	196,288,978.00	196,288,978.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	863,102,827.00	834,460,526.00	830,478,048.00	846,974,128.00
District's Projected Change in LCFF Revenue:		(3.32%)	(.48%)	1.99%
<b>LCFF Revenue Standard</b>		<b>-4.69% to -2.69%</b>	<b>-1.31% to 0.69%</b>	<b>1.01% to 3.01%</b>
<b>Status:</b>		Met	Met	Met

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

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

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

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



5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	557,818,523.03	
Second Prior Year (2022-23)	634,841,506.42	698,520,676.77	90.9%
First Prior Year (2023-24)	666,431,580.00	733,048,301.00	90.9%
	Historical Average Ratio:		90.7%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>87.7% to 93.7%</b>	<b>87.7% to 93.7%</b>	<b>87.7% to 93.7%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	683,511,950.00		
1st Subsequent Year (2025-26)	687,070,029.00	771,016,817.00	89.1%	Met
2nd Subsequent Year (2026-27)	690,836,527.00	777,601,544.00	88.8%	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):	(3.69%)	(.31%)	2.01%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-13.69% to 6.31%</b>	<b>-10.31% to 9.69%</b>	<b>-7.99% to 12.01%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.69% to 1.31%	-5.31% to 4.69%	-2.99% to 7.01%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	198,480,950.00		
Budget Year (2024-25)	100,199,849.00	(49.52%)	Yes
1st Subsequent Year (2025-26)	58,579,085.00	(41.54%)	Yes
2nd Subsequent Year (2026-27)	58,809,797.00	.39%	No

**Explanation:**  
(required if Yes)

In 23-24 and summer of 24-25, the District anticipates using federal one-time dollars (ESSER). In 25-26, the one-time funds are expired.

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

First Prior Year (2023-24)	199,416,875.00		
Budget Year (2024-25)	198,480,864.00	(.47%)	No
1st Subsequent Year (2025-26)	194,592,085.00	(1.96%)	No
2nd Subsequent Year (2026-27)	194,128,756.00	(.24%)	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2023-24)	43,291,651.00		
Budget Year (2024-25)	36,183,374.00	(16.42%)	Yes
1st Subsequent Year (2025-26)	31,764,297.00	(12.21%)	Yes
2nd Subsequent Year (2026-27)	29,061,018.00	(8.51%)	Yes

**Explanation:**  
(required if Yes)

The District budgets for anticipated carry over, out years reflect ongoing expected resources for local revenue including interest.

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

First Prior Year (2023-24)	74,631,898.00		
Budget Year (2024-25)	80,487,431.00	7.85%	Yes
1st Subsequent Year (2025-26)	62,462,765.00	(22.39%)	Yes
2nd Subsequent Year (2026-27)	56,653,992.00	(9.30%)	Yes

**Explanation:**  
(required if Yes)

24-25 includes anticipated carry over for grants, in 25-26 and beyond the amounts available for books and supplies is reduced year over year.

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

First Prior Year (2023-24)	214,318,135.00		
Budget Year (2024-25)	183,221,832.00	(14.51%)	Yes
1st Subsequent Year (2025-26)	176,535,477.00	(3.65%)	No
2nd Subsequent Year (2026-27)	179,800,927.00	1.85%	No

**Explanation:**  
(required if Yes)

One-time contracts attributable to one-time activities related to COVID funds are being reduced year over year.

**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)	441,189,476.00		
Budget Year (2024-25)	334,864,087.00	(24.10%)	Not Met
1st Subsequent Year (2025-26)	284,935,467.00	(14.91%)	Not Met
2nd Subsequent Year (2026-27)	281,999,571.00	(1.03%)	Met

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

First Prior Year (2023-24)	288,950,033.00		
Budget Year (2024-25)	263,709,263.00	(8.74%)	Met
1st Subsequent Year (2025-26)	238,998,242.00	(9.37%)	Met
2nd Subsequent Year (2026-27)	236,454,919.00	(1.06%)	Met

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

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

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

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

In 23-24 and summer of 24-25, the District anticipates using federal one-time dollars (ESSER). In 25-26, the one-time funds are expired.

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

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

The District budgets for anticipated carry over, out years reflect ongoing expected resources for local revenue including interest.

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

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

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

<p>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)</p>	1,188,617,180.00			
<p>b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)</p>		3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
<p>c. Net Budgeted Expenditures and Other Financing Uses</p>	1,188,617,180.00	35,658,515.40	35,776,348.00	Met

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

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)
<p><b>Explanation:</b> (required if NOT met and Other is marked)</p>	

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	21,194,521.00	24,089,228.00	26,654,507.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	301,321,566.33	46,496,571.84	57,179,721.58
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	322,516,087.33	70,585,799.84	83,834,228.58
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,059,726,051.99	1,204,461,411.51	1,332,725,333.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	1,059,726,051.99	1,204,461,411.51	1,332,725,333.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	30.4%	5.9%	6.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>10.1%</b>	<b>2.0%</b>	<b>2.1%</b>

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in 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)	48,499,827.95	622,925,793.39	N/A	Met
Second Prior Year (2022-23)	42,271,803.27	705,520,676.77	N/A	Met
First Prior Year (2023-24)	12,026,567.00	741,348,301.00	N/A	Met
Budget Year (2024-25) (Information only)	(43,556,344.00)	766,578,634.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

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

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	292,287,671.00	318,778,080.36	N/A		Met
Second Prior Year (2022-23)	361,869,055.00	367,277,908.31	N/A		Met
First Prior Year (2023-24)	401,392,534.00	409,549,711.58	N/A		Met
Budget Year (2024-25) (Information only)	421,576,278.58				

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

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	584,442,411.37	Met

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

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

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

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



10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	58,423	57,577	56,140
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

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)
b. Special Education Pass-through Funds	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)	1,267,505,645.00	1,224,542,938.00	1,221,678,285.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,267,505,645.00	1,224,542,938.00	1,221,678,285.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	25,350,112.90	24,490,858.76	24,433,565.70
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b>			
	<b>(Greater of Line B5 or Line B6)</b>	<b>25,350,112.90</b>	<b>24,490,858.76</b>	<b>24,433,565.70</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	25,350,113.00	24,490,858.76	24,433,565.66
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	14,927,771.58	56,818,914.82	69,643,181.92
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	40,277,884.58	81,309,773.58	94,076,747.58
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.18%	6.64%	7.70%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>25,350,112.90</b>	<b>24,490,858.76</b>	<b>24,433,565.70</b>
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**

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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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(152,034,983.00)			
Budget Year (2024-25)	(156,180,136.00)	4,145,153.00	2.7%	Met
1st Subsequent Year (2025-26)	(160,316,433.00)	4,136,297.00	2.6%	Met
2nd Subsequent Year (2026-27)	(163,907,689.00)	3,591,256.00	2.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	3,000,000.00	3,000,000.00	New	Not Met
1st Subsequent Year (2025-26)	14,000,000.00	11,000,000.00	366.7%	Not Met
2nd Subsequent Year (2026-27)	17,000,000.00	3,000,000.00	21.4%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	8,300,000.00			
Budget Year (2024-25)	12,200,000.00	3,900,000.00	47.0%	Not Met
1st Subsequent Year (2025-26)	8,000,000.00	(4,200,000.00)	(34.4%)	Not Met
2nd Subsequent Year (2026-27)	8,000,000.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

One-time transfers from Fund 17 to Fund 01 for District Enterprise Resource Planning Project, expenditures for projects match incoming transfers. Anticipated timeline for project is through FY27-28.

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

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

Ongoing transfers from Fund 01 to Fund 67 for Workers' Compensation and Liability Insurance with additional premiums due to AB218.

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

**Project Information:**  
(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	29	County Property Tax	County Treasurer	1,932,291,946
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	LCFF	General Fund	14,898,629

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
<b>TOTAL:</b>				<b>1,947,190,575</b>

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	123,079,745	171,734,569	166,236,426	96,905,092
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	10,851,315	10,851,315	10,851,315	10,851,315
Other Long-term Commitments (continued):				
Total Annual Payments:	133,931,060	182,585,884	177,087,741	107,756,407
<b>Has total annual payment increased over prior year (2023-24)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>No</b>

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

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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)

District authorized a new bond in FY 2022-2023, Measure Q in the amount of \$1.7 billion.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

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:

Medical benefits are offered to retirees until the age of 65 or 67 depending on their classification. Eligibility also depends on the age and years of service.

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
	10,497,080	0

4 OPEB Liabilities

a. Total OPEB liability	416,814,012.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	416,814,012.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	30,877,213.00	30,877,213.00	30,877,213.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	17,105,638.00	17,100,000.00	17,100,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	17,105,638.00	17,100,000.00	17,100,000.00
d. Number of retirees receiving OPEB benefits	813.00	813.00	813.00



**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:

The District has self insurance programs for health and welfare, property liability and workers compensation. Health and welfare rates are determined through the actuarial study that is done yearly and funded through payroll system charges. Property and Liability is funded from a contribution from the unrestricted general fund balance based on an actuarial study done annually. Workers compensation is collected through payroll charges with the rate based on the actuarial study. The Self Insurance Retention (SIR) claim is \$500,000 and the SIR for property and liability is \$250,000.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

34,295,621.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

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

**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	3670	3540	3505	3470

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

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

No
----

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

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

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

Negotiations not settled for 2024-2025.
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Negotiations Settled

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

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

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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:	
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5. Salary settlement:

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

--	--	--

**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")

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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	4900000		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	86555089	89584517	92719975
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	3.5%	3.5%	3.5%

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

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

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

If Yes, explain the nature of the new costs:

Yes		
18000000		

Approximate cost of 23-24 4% increase for certificated employees. Increase was approved by County via the AB1200.

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

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	4900000	4900000	4900000
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

**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.):

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**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	1450	1450	1450	1450

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

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

No
----

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

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

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

Negotiations not settled for 2024-2025.
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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?

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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:

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4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

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

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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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	1100000		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	35453356	36694223	37978521
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	3.5%	3.5%	3.5%

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

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

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

If Yes, explain the nature of the new costs:

Yes		
4000000		

Approximate cost of 23-24 4% increase for classified employees. Increase was approved by County via the AB1200.

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

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	725000	725000	725000
3.	Percent change in step & column over prior year	.5%	.5%	.5%

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

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

**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.):

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**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	715	715	715	715

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A
-----

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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


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

Negotiations Not Settled

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

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)

**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)

**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)

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

Jun 18, 2024
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**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
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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

**End of School District Budget Criteria and Standards Review**

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			660,551,933.00	596,157,023.00	558,122,193.27	542,783,424.78	520,363,053.26	491,119,051.61	553,252,793.34	539,292,922.52
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		23,654,697.91	23,654,697.91	90,788,784.36	29,689,673.68	42,578,455.86	90,788,784.36	42,580,521.42	32,802,170.59
Property Taxes	8020-8079		1,610,893.66	4,250,944.17	0.00	0.00	1,912,863.90	48,567,194.87	21,312,316.34	7,631,308.18
Miscellaneous Funds	8080-8099		(26.92)	(55,644.00)	(111,249.08)	(74,156.08)	(65,882.03)	(74,153.48)	(43,875.57)	(74,163.29)
Federal Revenue	8100-8299		2,575.28	76,826.12	(248,205.79)	13,736,211.71	344.17	80,111.13	7,939,024.42	12,878,023.61
Other State Revenue	8300-8599		5,462,607.31	6,885,578.74	10,443,307.85	9,379,205.64	12,802,870.22	14,834,024.85	9,385,116.90	11,651,927.63
Other Local Revenue	8600-8799		(57,779.60)	(981,034.67)	(229,921.64)	1,880,900.84	5,661,357.67	1,757,276.16	1,194,314.29	11,395,252.87
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			30,672,967.64	33,831,368.27	100,642,715.71	54,611,835.79	62,890,009.79	155,953,237.90	82,367,417.79	76,284,519.58
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		6,649,122.32	26,719,094.16	56,988,915.85	42,447,402.42	42,593,094.95	41,587,360.12	40,950,855.13	42,293,033.38
Classified Salaries	2000-2999		7,590,601.93	10,329,041.43	15,742,276.69	11,851,171.38	12,111,574.71	11,559,492.71	11,294,403.62	11,937,928.39
Employee Benefits	3000-3999		29,510,974.10	19,045,435.99	16,709,108.65	25,971,604.58	25,981,391.03	21,116,231.70	26,761,106.78	29,485,557.70
Books and Supplies	4000-4999		8,440,780.49	7,606,138.01	16,638,711.79	5,538,644.06	5,204,081.64	4,870,316.63	4,302,305.02	7,266,675.61
Services	5000-5999		15,388,674.53	10,866,666.22	12,146,893.97	14,221,971.42	14,052,228.22	16,352,339.08	14,443,454.51	13,980,850.60
Capital Outlay	6000-6999		(16,528.25)	1,648,868.45	2,165,181.22	733,929.62	1,831,266.64	563,145.10	885,488.59	466,833.30
Other Outgo	7000-7499		38,299.31	82,482.54	21,924.82	67,045.54	21,924.82	126,946.02	46,010.16	47,225.87
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			67,601,924.43	76,297,726.79	120,413,012.99	100,831,769.01	101,795,562.01	96,175,831.36	98,683,623.81	105,478,104.84
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	14,374,220.94	9,661,550.56	9,661,550.56	23,799,561.70	9,661,550.56	2,356,335.19	2,356,335.19	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	14,374,220.94	9,661,550.56	9,661,550.56	23,799,561.70	9,661,550.56	2,356,335.19	2,356,335.19	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	41,840,174.15	5,230,021.77	5,230,021.77	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	41,840,174.15	5,230,021.77	5,230,021.77	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(27,465,953.21)	4,431,528.79	4,431,528.79	23,799,561.70	9,661,550.56	2,356,335.19	2,356,335.19	0.00
E. NET INCREASE/DECREASE (B - C + D)			(64,394,910.00)	(38,034,829.73)	(15,338,768.49)	(22,420,371.52)	(29,244,001.65)	62,133,741.73	(13,959,870.82)	(29,193,585.26)
F. ENDING CASH (A + E)			596,157,023.00	558,122,193.27	542,783,424.78	520,363,053.26	491,119,051.61	553,252,793.34	539,292,922.52	510,099,337.26
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		510,099,337.26	509,607,222.99	493,527,896.08	511,461,422.06				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	81,012,499.09	35,172,096.11	35,172,096.11	110,277,070.59	0.00	0.00	638,171,548.00	638,171,548.00
Property Taxes	8020-8079	471,820.43	31,043,681.10	60,643,697.68	18,774,884.67	0.00	0.00	196,219,605.00	196,219,605.00
Miscellaneous Funds	8080-8099	(170,929.11)	(121,599.00)	(121,568.81)	(90,980.62)	0.00	0.00	(1,004,228.00)	(1,004,228.00)
Federal Revenue	8100-8299	242,600.75	6,541,555.27	5,194,899.74	30,569,965.39	23,185,917.20	0.00	100,199,849.00	100,199,849.00
Other State Revenue	8300-8599	17,823,780.43	18,244,784.45	7,412,530.21	5,702,378.13	23,452,751.65	45,000,000.00	198,480,864.00	198,480,864.00
Other Local Revenue	8600-8799	(1,639,501.66)	797,503.04	5,060,829.67	9,355,036.26	1,989,140.77	0.00	36,183,374.00	36,183,374.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	3,000,000.00	0.00	0.00	3,000,000.00	3,000,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		97,740,269.93	91,678,020.96	113,362,484.59	177,588,354.41	48,627,809.62	45,000,000.00	1,171,251,012.00	1,171,251,012.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	42,129,200.73	56,935,423.33	44,106,759.11	34,897,427.92	15,634,472.61	0.00	493,932,162.00	493,932,162.00
Classified Salaries	2000-2999	11,736,927.05	12,853,400.31	13,588,021.52	9,180,334.70	5,213,930.58	0.00	144,989,105.00	144,989,105.00
Employee Benefits	3000-3999	15,792,639.80	23,761,534.14	25,051,510.48	32,723,411.15	2,452,909.90	45,000,000.00	339,363,416.00	339,363,416.00
Books and Supplies	4000-4999	6,997,014.02	2,459,945.01	1,378,317.53	1,809,035.00	7,975,466.18	0.00	80,487,431.00	80,487,431.00
Services	5000-5999	20,321,992.37	11,393,927.46	9,342,981.56	15,065,043.72	15,644,808.34	0.00	183,221,832.00	183,221,832.00
Capital Outlay	6000-6999	1,238,081.60	301,608.00	1,896,068.73	831,197.57	2,110,359.41	0.00	14,655,500.00	14,655,500.00
Other Outgo	7000-7499	16,528.62	51,509.62	65,299.69	(2,099,084.96)	170,086.96	0.00	(1,343,801.00)	(1,343,801.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	12,200,000.00	0.00	0.00	12,200,000.00	12,200,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		98,232,384.20	107,757,347.87	95,428,958.62	104,607,365.10	49,202,033.98	45,000,000.00	1,267,505,645.00	1,267,505,645.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	71,871,104.70	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00		0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	71,871,104.70	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	52,300,217.69	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	52,300,217.69	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	19,570,887.01	
E. NET INCREASE/DECREASE (B - C + D)		(492,114.26)	(16,079,326.91)	17,933,525.97	72,980,989.31	(574,224.36)	0.00	(76,683,745.99)	(96,254,633.00)
F. ENDING CASH (A + E)		509,607,222.99	493,527,896.08	511,461,422.06	584,442,411.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								583,868,187.01	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			584,442,411.37	520,107,700.70	481,016,421.05	468,998,387.55	438,662,650.86	408,878,584.10	468,458,267.65	456,041,987.82
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		24,008,021.78	24,008,021.78	92,099,176.06	30,133,140.36	43,214,438.81	92,099,176.06	43,216,535.22	33,292,127.79
Property Taxes	8020-8079		1,426,693.76	3,611,465.47	0.00	0.00	1,688,148.78	43,005,749.48	18,856,324.77	6,758,731.07
Miscellaneous Funds	8080-8099		(4,213.43)	(42,405.08)	(80,898.48)	(51,852.42)	1,243,354.52	(51,445.49)	4,688,211.27	(52,981.33)
Federal Revenue	8100-8299		1,505.57	44,914.28	(145,106.69)	8,030,498.26	201.21	46,834.77	4,641,332.21	7,528,782.20
Other State Revenue	8300-8599		5,318,540.10	6,703,983.01	10,167,882.92	9,131,844.64	12,465,215.74	14,442,802.04	9,137,600.00	11,344,627.35
Other Local Revenue	8600-8799		(50,722.98)	(861,220.86)	(201,841.30)	1,651,186.34	4,969,935.82	1,542,659.95	1,048,452.63	10,003,550.15
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			30,699,824.80	33,464,758.59	101,839,212.52	48,894,817.18	63,581,294.88	151,085,776.81	81,588,456.10	68,874,837.23
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		6,610,794.35	26,565,075.56	56,660,410.97	42,202,720.12	42,347,572.82	41,347,635.42	40,714,799.47	42,049,240.92
Classified Salaries	2000-2999		7,478,571.41	10,176,593.98	15,509,934.71	11,676,258.65	11,932,818.66	11,388,884.90	11,127,708.28	11,761,735.20
Employee Benefits	3000-3999		29,895,002.94	19,293,275.88	16,926,545.71	26,309,575.30	26,319,489.10	21,391,019.04	27,109,351.36	29,869,255.79
Books and Supplies	4000-4999		6,550,519.53	5,902,790.10	12,912,574.44	4,298,298.73	4,038,659.51	3,779,639.12	3,338,830.23	5,639,348.22
Services	5000-5999		14,827,092.22	10,470,106.55	11,703,614.68	13,702,965.86	13,539,417.14	15,755,589.54	13,916,366.31	13,470,644.32
Capital Outlay	6000-6999		(1,809.55)	180,521.81	237,048.90	80,352.26	200,491.18	61,654.39	96,945.28	51,109.96
Other Outgo	7000-7499		38,299.31	82,482.54	21,924.82	67,045.54	21,924.82	126,946.02	46,010.16	47,225.87
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			65,398,470.20	72,670,846.44	113,972,054.22	98,337,216.46	98,400,373.23	93,851,368.42	96,350,011.10	102,888,560.28
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	9,725,561.92	5,035,011.60	5,035,011.60	19,106,662.58	5,035,011.60	2,345,275.16	2,345,275.16	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	9,725,561.92	5,035,011.60	5,035,011.60	19,106,662.58	5,035,011.60	2,345,275.16	2,345,275.16	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	39,361,627.19	4,920,203.40	4,920,203.40	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	39,361,627.19	4,920,203.40	4,920,203.40	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(29,636,065.26)	114,808.20	114,808.20	19,106,662.58	5,035,011.60	2,345,275.16	2,345,275.16	0.00
E. NET INCREASE/DECREASE (B - C + D)			(64,334,710.67)	(39,091,279.65)	(12,018,033.50)	(30,335,736.69)	(29,784,066.75)	59,579,683.55	(12,416,279.84)	(34,013,723.05)
F. ENDING CASH (A + E)			520,107,700.70	481,016,421.05	468,998,387.55	438,662,650.86	408,878,584.10	468,458,267.65	456,041,987.82	422,028,264.77
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										



Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		422,028,264.77	425,935,388.00	405,008,937.91	415,982,214.95				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	82,176,865.04	35,697,452.26	35,697,452.26	111,878,553.58	0.00	0.00	647,520,961.00	647,520,961.00
Property Taxes	8020-8079	410,639.61	27,494,092.35	53,629,138.04	16,550,985.68	0.00	0.00	173,431,969.00	173,431,969.00
Miscellaneous Funds	8080-8099	(125,916.23)	(92,667.96)	(88,098.38)	4,700,284.02	0.00	0.00	10,041,371.00	10,041,371.00
Federal Revenue	8100-8299	141,829.85	3,824,340.31	3,037,055.21	17,871,889.22	13,555,008.60	0.00	58,579,085.00	58,579,085.00
Other State Revenue	8300-8599	17,353,707.77	17,763,608.50	7,217,037.01	5,551,987.35	22,993,248.57	45,000,000.00	194,592,085.00	194,592,085.00
Other Local Revenue	8600-8799	(1,439,269.26)	700,103.96	4,442,750.33	8,212,505.29	1,746,206.93	0.00	31,764,297.00	31,764,297.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	14,000,000.00	0.00	0.00	14,000,000.00	14,000,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		98,517,856.78	85,386,929.42	103,935,334.47	178,766,205.14	38,294,464.09	45,000,000.00	1,129,929,768.00	1,129,929,768.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	41,886,352.66	56,607,226.80	43,852,511.67	34,696,266.43	15,544,349.81	0.00	491,084,957.00	491,084,957.00
Classified Salaries	2000-2999	11,563,700.46	12,663,695.57	13,387,474.43	9,044,841.14	5,136,977.61	0.00	142,849,195.00	142,849,195.00
Employee Benefits	3000-3999	15,998,150.78	24,070,745.03	25,377,507.94	33,149,243.72	2,480,566.39	45,000,000.00	343,189,729.00	343,189,729.00
Books and Supplies	4000-4999	5,430,075.69	1,909,055.43	1,069,651.78	1,403,912.72	6,189,409.50	0.00	62,462,765.00	62,462,765.00
Services	5000-5999	19,580,377.39	10,978,126.34	9,002,026.06	14,515,271.74	15,073,878.88	0.00	176,535,477.00	176,535,477.00
Capital Outlay	6000-6999	135,547.95	33,020.72	207,585.86	91,001.37	231,046.88	0.00	1,604,517.00	1,604,517.00
Other Outgo	7000-7499	16,528.62	51,509.62	65,299.69	(1,938,985.96)	170,086.96	0.00	(1,183,702.00)	(1,183,702.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	8,000,000.00	0.00	0.00	8,000,000.00	8,000,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		94,610,733.56	106,313,379.50	92,962,057.43	98,961,551.15	44,826,316.02	45,000,000.00	1,224,542,938.00	1,224,542,938.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	48,627,809.62	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	48,627,809.62	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	49,202,033.98	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	49,202,033.98	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(574,224.36)	0.00
E. NET INCREASE/DECREASE (B - C + D)		3,907,123.23	(20,926,450.08)	10,973,277.03	79,804,653.99	(6,531,851.93)	0.00	(95,187,394.36)	(94,613,170.00)
F. ENDING CASH (A + E)		425,935,388.00	405,008,937.91	415,982,214.95	495,786,868.94				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								489,255,017.01	

**2024-25 Adopted Budget  
Long Beach Unified School District**

**Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Level**

	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
	Dollars in millions		
<b>Budgeted Ending Fund Balance</b>			
Unassigned and Assigned Unrestricted General Fund	\$ 40.3	\$ 81.3	\$ 94.1
Special Reserve Fund for Other than Capital Outlay Projects	\$ 52.4	\$ 39.9	\$ 24.1
Combined Total	<u>\$ 92.7</u>	<u>\$ 121.2</u>	<u>\$ 118.2</u>
 2% Reserve Requirement	 \$ 25.4	 \$ 24.5	 \$ 24.4
 Difference between Ending Fund Balance and Reserve Requirement	 \$ 67.3	 \$ 96.7	 \$ 93.8

**Reasons for Reserve being greater than the minimum**

Effects of COVID-19 on State, Federal and Local Revenues

State revenues are not guaranteed

Increases in salaries and benefits are not budgeted until formally agreed upon with collective bargaining units. Negotiations for certificated and classified employees remain unsettled for 24-25.

A decrease in attendance percentages could significantly affect reserves.

Enrollment and related salaries could vary from estimated levels.

Special Education costs could vary based on the level of services required compared to prior years.

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.