



MANTECA UNIFIED SCHOOL DISTRICT

2024-2025 BUDGET REPORT



TABLE OF CONTENTS

SECTION 1

SCHOOL DISTRICT BUDGET CERTIFICATION	1-2
WORKERS' COMPENSATION CERTIFICATION	3
SUMMARY PAGE	4-5
TOTAL REVENUE AND EXPENDITURE SUMMARY	6-7
SUMMARY – ALL FUNDS	8
REASONS FOR ASSIGNED AND UNASSIGNED ENDING FUND BALANCES FORM	9
BUDGET OUTLINE	10-31

SECTION 2 – STATE FORMS (SACS REPORTING SOFTWARE)

FORM 01: GENERAL FUND	32-39
FORM 08: STUDENT ACTIVITIES	40-46
FORM 11: ADULT EDUCATION FUND	47-52
FORM 12: CHILD DEVELOPMENT FUND	53-58
FORM 13: CAFETERIA SPECIAL REVENUE FUND	59-64
FORM 17: SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS	65-68
FORM 20: SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	69-72
FORM 21: BUILDING FUND	73-78
FORM 25: CAPITAL FACILITIES FUND	79-84
FORM 35: COUNTY SCHOOL FACILITIES FUND	85-90
FORM 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	91-96
FORM 49: CAPITAL PROJECT FUND FOR BLENDED COMPONENT UNITS	97-102
FORM 51: BOND INTEREST AND REDEMPTION FUND	103-107
FORM 52: DEBT SERVICE FUND FOR BLENDED COMPONENT UNITS	108-112
FORM 63: OTHER ENTERPRISE FUND	113-118
FORM 67: SELF-INSURANCE FUND	119-123
FORM 71: RETIREE BENEFIT FUND	124-127
FORM 73: FOUNDATION PRIVATE-PURPOSE TRUST FUND	128-133
FORM A: AVERAGE DAILY ATTENDANCE	134
FORM SIAB: SUMMARY OF INTER-FUND ACTIVITIES	135-138
FORM MYP: MULTIYEAR PROJECTIONS	139-145
FORM 01 CSI: SCHOOL DISTRICT CRITERIA AND STANDARDS REVIEW	146-176
FORM TRC: TECHNICAL REVIEW CHECKS	177-184

SECTION 3

BUDGET ASSUMPTIONS WORKBOOK	185-202
ACTUAL AND PROJECTED MONTHLY CASH FLOWS	203

GLOSSARY OF TERMS

GLOSSARY OF TERMS	204-207
-------------------	---------

SECTION 1

FINANCIAL RESULTS & ANALYSIS

SCHOOL DISTRICT BUDGET CERTIFICATION WORKERS' COMPENSATION

CERTIFICATION SUMMARY PAGE

TOTAL REVENUE AND EXPENDITURE SUMMARY SUMMARY – ALL FUNDS

REASONS FOR ASSIGNED AND UNASSIGNED ENDING FUND BALANCES FORM

BUDGET OUTLINE

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: Manteca Unified School District

Date: 6/10/2024

Adoption Date: 6/18/2024

Signed: _____

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

Public Hearing:

Place: Manteca Unified School District

Date: 6/13/2024

Time: 3:30 pm

Contact person for additional information on the budget reports:

Name: Clark Burke, Ed.D.

Title: Superintendent

Telephone: 209-858-0729

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/18/2024

For additional information on this certification, please contact:

Name: Clark Burke, Ed.D.
Title: Superintendent
Telephone: 209-858-0729
E-mail: cburke@musd.net

Manteca Unified School District 2024-2025 Budget Report



School Board

Marie Freitas
Eric Duncan
Stephen J. Schluer
Melanie Greene
Cathy Pope-Gotschall
Marisella C. Guerrero
Kathy Howe

District Administration

Dr. Clark Burke,
Superintendent

Roger Goatcher,
Deputy Superintendent

Victoria Brunn,
Chief Business and
Information Officer

Jenni Andrews,
Exec. Director, Elementary
Education

Clara Schmiedt,
Exec. Director, Secondary
Education

Vision

Every student works to achieve grade level standards, feels safe and is supported to realize individual success.

Mission Statement

Through smart actions and decisions, MUSD will work together using meaningful, measurable and aligned data for all students to achieve mastery of grade level standards in all subjects based on their unique educational pathway in a safe environment inclusive of design, security, and climate.

Visit Us At:

www.mantecausd.net

Executive Summary

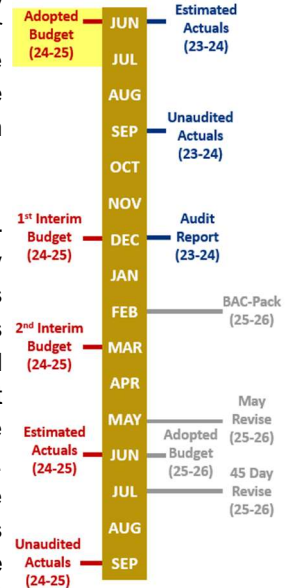
The 2024-25 Budget Report for the Manteca Unified School District (MUSD) has been prepared and is being submitted to the Board of Trustees for consideration of adoption prior to submission to the San Joaquin County Office of Education by June 24, 2024. The attached budget documents demonstrate that the District will maintain reserve balances at or above the 3% minimum state standard requirement necessary for positive certification.

On May 10, 2024, Governor Newsom presented the May revision for the 2024-2025 state budget proposal. The projected deficit announced in the January proposal has fluctuated up and down in the past several months where it has settled at an estimated \$27.6 billion as of the May revision. The governor is proposing a 1.07% cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF) for 2024-25 and addresses the state budget deficit challenge through reserve draw downs, spending reductions, new revenue proposals, internal borrowing, funding delays, funding shifts, and deferrals. Since the legality of part of the Governor's proposal has been questioned due to negative impacts to future year's education funding, education labor groups have been actively negotiating with the State for an equitable solution to bridge the deficit gap without harming future funding for education. The ending result will most likely be a budget adopted by the legislature in June that relies on depleting rainy day reserve accounts and possible deferrals which the District is strategically equipped with cash reserves to manage.

The 2024-25 budget is the first year after the infusion of millions of dollars in Federal and State pandemic funds. As such, the District has realigned many of the programs previously funded by pandemic funds to the Learning Recovery Block Grant to continue a focus on student emotional assistance and instructional supports for learning recovery.

The LCFF state aid payments estimated in the MYP presented in the report were developed using COLA at 1.07% for 2024-25, 2.93% for 2025-26, and 3.08% for 2026-27 based on the Governor's 2024-25 May revise budget proposal. The projection also includes revenue and costs related to the continued projected growth in enrollment across the District over the next three years, as well as the ongoing expansion of the Universal Transitional Kindergarten program.

As the 2024-25 Budget Report shows with the positive certification and positive cash flow analysis, the District through careful, strategic planning continues to advance the District Vision: *Every student works to achieve grade level standards, feels safe and is supported to realize individual success.*



2024-25 Budget Funding Factors & More

- COLA (Projected): 1.07%
- Unduplicated as percent of enrollment: 65.68%
- Supplemental & Concentration Grant Funding: \$56.4M
- Education Protection Act: \$76.5M
- ADA used for LCFF (Funded): 23,818.68
- Projected P-2 ADA: 23,536.22 (not including County Program ADA)
- Projected Enrollment: 25,335
- Ratio of ADA to Enrollment: 92.9%
- Three percent (3%) reserve for Economic Uncertainties: \$12.6M
- Cash Reserves, 75% of one month's cash flow: \$25.5M



Chart 1 - Total Expenditures

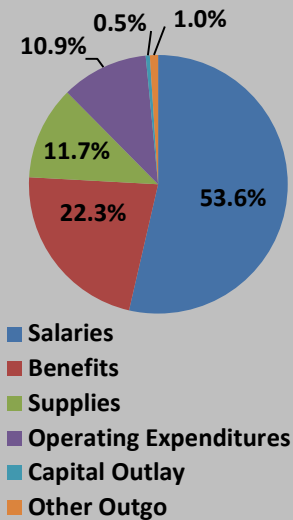


Chart 2 - Staffing Costs

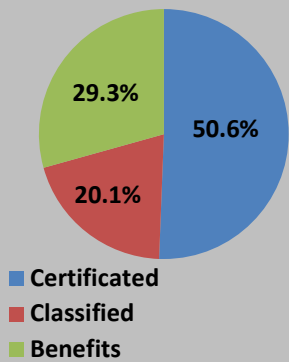
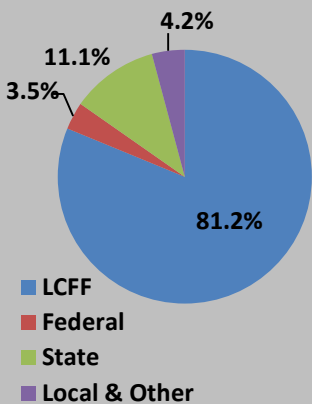
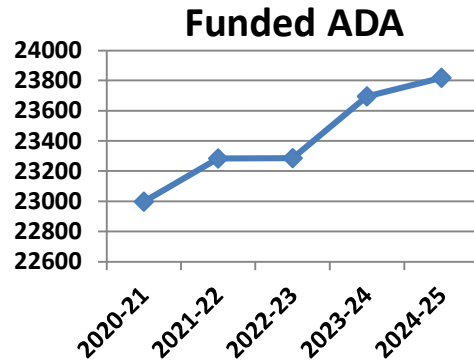


Chart 3 - Revenue



Enrollment and Attendance

The 2024-25 Budget includes LCFF funding based on the projected enrollment for next year and the greater of the estimated 2024-25 or actual 2023-24 P2 ADA (average ADA over the first eight months of the school year) or a rolling 3-year average. The 2024-25 projected enrollment is 25,335 pupils which is an increase of 336 from the prior year and was based on the Human Resources Department's classroom staffing analysis completed in February 2024, as well as projections for growth outlined in a recent Davis Demographics study report. Using the actual 2023-24 P-1 ratio of ADA to enrollment of 92.9%, District ADA was estimated to be 23,536.22 which combined with 282.46 for District students in County operated programs, resulted in a funded ADA estimate of 23,818.68 that was used in the LCFF calculation. The following graph shows the TK-12 funded ADA over the last five years including the 2024-25 projection:



Expenditures

Refer to Charts 1 and 2. Budgeted expenditures for the District's General Fund for 2024-25 total \$421.2M; a decrease of \$39M from the 2023-24 Estimated Actuals. Staffing costs average about 76% of the budget for a total of \$319.8M. The 2024-25 Budget includes **certificated salaries** of \$161.7M and **classified salaries** of \$64.1M; an increase of \$9M over the amount estimated for 2023-24 primarily due to a projected COLA of .91%, increased staffing for enrollment growth and expansion of the UTK program, cost of step-and-column movement on the salary schedule, as well as re-budgeting of vacant positions. **Employee benefits** increased by \$3.5M consistent with the salary increase noted above and a .37% projected increase in the PERS classified retirement rate. **Supplies and services** decreased by \$25.2M primarily due to the expiration of one-time pandemic funds, and includes the results of sites and departments developing student centered data-driven, needs-based budgets as part of the strategic planning process. **Capital outlay** has been budgeted in the amount of \$2.2M related to a restricted categorical program to support nutrition education kitchen infrastructure.

Supplemental and concentration funds used to increase and improve services for unduplicated pupils (English Learners, foster youth, socio-disadvantaged) are budgeted at

2024-2025 Positions (FTE) (all funds)

	2024-2025 FTE Adopted Budget	2023-2024 FTE Estimated Actuals
Certificated	1,373.2	1,350.7
Classified	1,029.8	1,066.2
SSA's	125.8	129.7
Classified Supervisory & Administrators	65.9	62.9
Certificated Administrators	98	97
Total	2,692.7	2,706.5

includes vacancies

\$56.4M and included in the Local Control and Accountability Plan (LCAP). Additional details of the changes to budgeted expenditures are included in the budget assumption workbook by object classification.

Revenue

Refer to Chart 3. The District's overall budgeted revenue for 2024-25 is projected to decrease by \$33.7M from the 2023-24 Estimated Actuals for a combined revenue total of \$403.1M. **LCFF** [state aid, local property taxes, and Education Protection Act (EPA)], is the biggest source of revenue the District receives at \$327.3M, or 82.2%. **Federal** revenue is projected to decrease by \$38.8M as a result of the expiration of the ESSER III pandemic funds. **State** and **Local** revenues are projected to decrease by \$1.7M primarily related to removing prior year carryover and actual one-time revenues received in 2023-24. Budget revisions moving forward will include adjustments for new carryover revenues and as one-time revenues are received throughout the year. Additional details of the changes to budgeted revenues can be found in the budget assumption workbook by object classification.

Ending Balance

The General Fund's projected ending balance for 2024-2025 is \$70.5M. The majority of the fund balance is assigned or restricted; these are amounts that have been designated for a specific future purpose by the Board of Trustees. The components of the ending balance are as follow:

- Revolving Cash, Stores & Prepaids: \$812K
- Restricted Balances: \$40.5M
- Standard Deviation (200 ADA): \$2.5M
- Facility Upgrades/Def Maintenance: \$3.15M
- LCFF Supplemental/Concentration: \$7.5M
- Instructional Materials (Lottery): \$3.4M
- Reserve for Economic Uncertainty: \$12.6M
- Unassigned/Unappropriated: \$2K

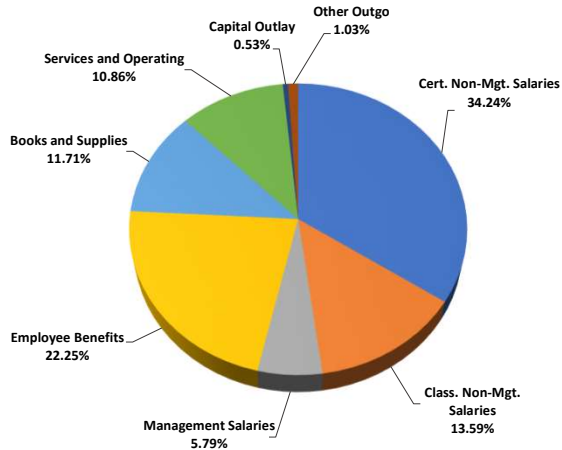
2024-2025 Budget (General Fund)

Total Expenditure Summary

(as % of Total Expenditures)

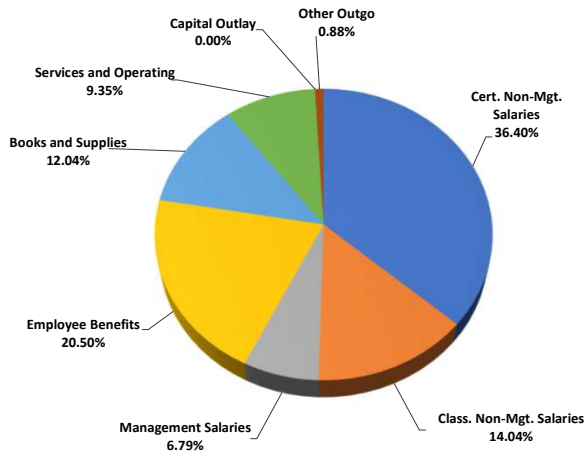
COMBINED

Expenditures by Object:	Amount
Cert. Non-Mgt. Salaries	\$144,217,298
Class. Non-Mgt. Salaries	57,254,450
Management Salaries	24,383,366
Employee Benefits	93,719,342
Books and Supplies	49,301,119
Services and Operating	45,726,830
Capital Outlay	2,229,966
Other Outgo	4,339,529
Total Expenditures	\$421,171,900
Transfers Out	\$0
Total Uses	\$421,171,900



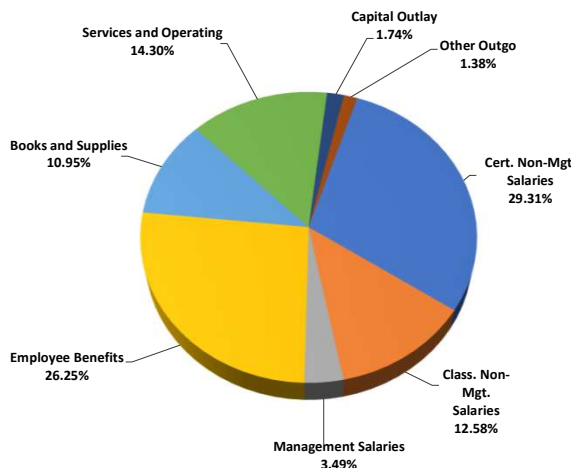
UNRESTRICTED

Expenditures by Object:	Amount
Cert. Non-Mgt. Salaries	\$106,682,429
Class. Non-Mgt. Salaries	41,146,373
Management Salaries	19,915,421
Employee Benefits	60,100,270
Books and Supplies	35,283,956
Services and Operating	27,409,206
Capital Outlay	0
Other Outgo	2,575,064
Total Expenditures	\$293,112,719
Transfers Out	\$0
Total Uses	\$293,112,719



RESTRICTED

Expenditures by Object:	Amount
Cert. Non-Mgt. Salaries	\$37,534,869
Class. Non-Mgt. Salaries	16,108,077
Management Salaries	4,467,945
Employee Benefits	33,619,072
Books and Supplies	14,017,163
Services and Operating	18,317,624
Capital Outlay	2,229,966
Other Outgo	1,764,465
Total Expenditures	\$128,059,181
Transfers Out	\$0
Total Uses	\$128,059,181



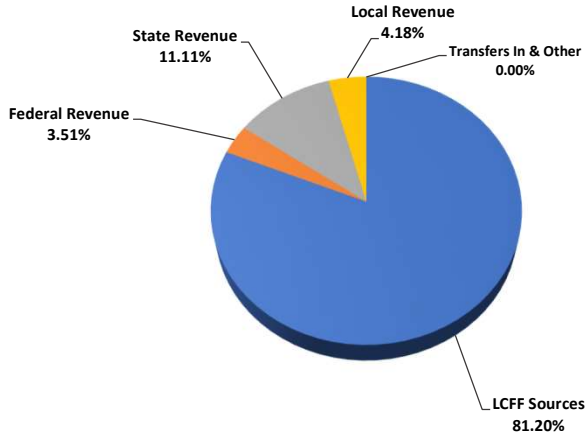
2024-2025 Budget (General Fund)

Total Revenue Summary

(as % of Total Revenue)

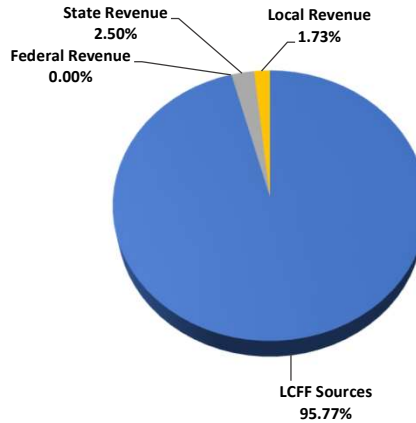
COMBINED

Revenue by Object:	Amount
LCFF Sources	\$327,345,132
Federal Revenue	14,144,516
State Revenue	44,800,335
Local Revenue	16,858,122
Total Revenue	\$403,148,105
Transfers In & Other	\$0
Total Resources	\$403,148,105



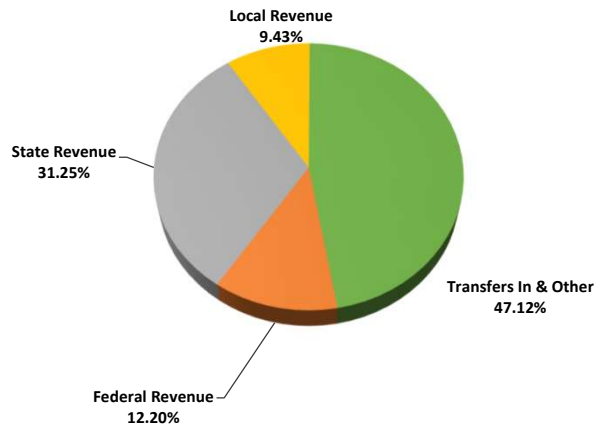
UNRESTRICTED

Revenue by Object:	Amount
LCFF Sources	\$327,345,132
Federal Revenue	0
State Revenue	8,556,991
Local Revenue	5,916,280
Total Revenue	\$341,818,403
Transfers In & Other	-\$54,654,799
Total Resources	\$287,163,604



RESTRICTED

Revenue by Object:	Amount
LCFF Sources	\$0
Federal Revenue	14,144,516
State Revenue	36,243,344
Local Revenue	10,941,842
Total Revenue	\$61,329,702
Transfers In & Other	\$54,654,799
Total Resources	\$115,984,501



Manteca Unified School District
Summary - All Funds
2024-2025 Budget

Fund	Fund Description	Beginning Balance	Budgeted Revenue	Budgeted Expenses	Projected Ending Balance
01	General Fund	88,487,972	403,148,105	(421,171,900)	70,464,177
08	Student Activity Fund	1,582,099	-	-	1,582,099
11	Adult Education Fund	15,702	2,302,577	(2,318,279)	-
12	Child Development Fund	454,398	2,298,128	(2,258,128)	494,398
13	Cafeteria Special Reserve Fund	24,049,486	26,411,280	(26,214,770)	24,245,996
17	Special Reserve Fund for Other Than Capital Outlay Projects	50,180,777	88,874	-	50,269,651
20	Special Reserve Fund for Postemployment Benefits	4,322,417	85,189	-	4,407,606
21	Building Fund	133,225,522	74,115,426	(115,564,479)	91,776,469
25	Capital Facilities Fund (Developer Fees)	49,772,198	9,961,223	(8,835,349)	50,898,072
35	County School Facilities Fund	33,725	2,184	-	35,909
40	Special Reserve Fund for Capital Outlay Projects	48,658,218	1,780,935	(17,609,938)	32,829,215
49	Capital Project Fund for Blended Component Units	46,520,681	12,008,820	(11,560,046)	46,969,455
51	Building Interest & Redemption	57,605,536	49,483,816	(24,965,666)	82,123,686
52	Debt Service Blended Component Fund	5,010,117	3,770,272	(3,912,896)	4,867,493
63	Other Enterprise (Farm/CWA)	-	30,000	(30,000)	-
67	Self Insurance Fund (Risk Management)	-	1,145,458	(1,145,458)	-
71	Retiree Benefit Fund	16,931,806	500,000	(72,700)	17,359,106
73	Foundation Trust Fund (Hughes)	761	-	-	761
	Total	526,851,415	587,132,287	(635,659,609)	478,324,093

MANTECA UNIFIED SCHOOL DISTRICT
2024-25 Budget
June 18, 2024 (Adoption)

GENERAL FUND 01

I. ESTIMATES	<u>Total</u>
<i>Actual Beginning Balance, July 1, 2023</i>	\$112,813,614
A. Estimated Beginning Balance, July 1, 2024	\$88,487,972
B. 2024-25 Estimated Revenue	\$403,148,105
C. 2024-25 Estimated Expenditures	-\$421,171,900
D. Estimated Ending Balance, June 30, 2025	<u>\$70,464,177</u>
E. Components of Ending Fund Balance:	
1. Revolving Cash Fund	\$15,605
2. Stores & Prepaids - (Estimate)	\$796,456
3. Designated for Economic Uncertainties (3%)	\$12,635,157
4. Estimated Restricted Carryover	\$40,464,419
5. Reserve-Standard Deviation (200 ADA)	\$2,500,000
6. Reserve-Facility Upgrades/Deferred Maintenance Projects	\$3,150,000
7. Reserve-Instructional Materials (Lottery)	\$3,364,041
8. Reserve-LCFF Supplemental/Concentration Grant	\$7,536,122
9. Reserve-Site One-Time Carryover	\$0
10. Unassigned/Unappropriated	<u>\$2,377</u>
	<u>\$70,464,177</u>

II. REVENUE/EXPENSES

REVENUE LIMIT

A. 2023-24 Estimated Local Control Funding Formula (LCFF) Entitlement	\$319,942,134
8.22% COLA	
65.68% Unduplicated Percent	
B. 2024-25 Projected Local Control Funding Formula (LCFF) Entitlement	\$327,345,132
1.07% COLA	
66.93% Unduplicated Percent	

Calculation below C - G:

C. 2024-25 LCFF ADA		
<i>Greater of current or prior year ADA</i>		
Grades TK/K-3	7,170.20	
Grades 4-6	5,427.12	
Grades 7-8	3,748.42	
Grades 9-12	<u>7,472.94</u>	
Total LCFF ADA		23,818.68

D. LCFF Base Target Funding		
Grades TK/K-3	\$79,359,774	
Grades 4-6	\$55,231,800	
Grades 7-8	\$39,275,945	
Grades 9-12	\$93,112,832	
Total Base Target Funding		\$266,980,351

E. Supplemental Funding		
Grades TK/K-3	\$10,623,099	
Grades 4-6	\$7,393,329	
Grades 7-8	\$5,257,478	
Grades 9-12	\$12,464,084	
Total Supplemental Funding		\$35,737,990

F. Concentration Funding		
Grades TK/K-3	\$6,153,954	
Grades 4-6	\$4,282,950	
Grades 7-8	\$3,045,653	
Grades 9-12	\$7,220,435	
Total Concentration Funding		\$20,702,992

G. Targeted & Transportation Instructional Improvement \$3,923,799

Total LCFF Target \$327,345,132

H. Current year estimated Supplemental & Concentration Grant Funding is \$56,440,982; and Minimum Proportionality Percentage (MPP) is 20.97%.

I. Education Protection Account (Resource 1400) \$76,532,682
(Certificated Salaries/Benefits)

J. Revenue by Object

	Unrestricted	Restricted	Total Revenue
1. LCFF Sources	\$327,345,132	\$0	\$327,345,132
2. Federal Revenue	\$0	\$14,144,516	\$14,144,516
3. Other State Revenue	\$8,556,991	\$36,243,344	\$44,800,335
4. Other Local Revenues	\$5,916,280	\$10,941,842	\$16,858,122
5. Transfers In	\$0	\$0	\$0
Total Before Contributions	\$341,818,403	\$61,329,702	\$403,148,105
Contributions	-\$54,654,799	\$54,654,799	\$0
Total Revenue	\$287,163,604	\$115,984,501	\$403,148,105

K. Expenses by Object

	Unrestricted	Restricted	Total Expenses
1. 1000 - Certificated Salaries	\$122,335,131	\$39,380,503	\$161,715,634
2. 2000 - Classified Salaries	\$45,409,092	\$18,730,388	\$64,139,480
3. 3000 - Fringe Benefits	\$60,100,270	\$33,619,072	\$93,719,342
4. 4000 - Materials & Supplies	\$35,283,956	\$14,017,163	\$49,301,119
5. 5000 - Other Services & Operating Expenses	\$27,409,206	\$18,317,624	\$45,726,830
6. 6000 - Equipment/Capital Outlay	\$0	\$2,229,966	\$2,229,966
7. 7000 - Other Outgo & Transfers Out	\$2,575,064	\$1,764,465	\$4,339,529
Total	\$293,112,719	\$128,059,181	\$421,171,900

GENERAL FUND BUDGETED EXPENSES HISTORICAL TREND

		<u>Increase/Decrease</u>	
1998 - 99	\$79,374,030	15.11 %	Adopted
1999 - 00	\$89,446,793	12.69%	Adopted
2000 - 01	\$104,604,427	16.95%	Adopted
2001 - 02	\$120,652,716	15.34%	Adopted
2002 - 03	\$122,965,956	1.92%	Adopted
2003 - 04	\$133,213,601	8.33%	Adopted
2004 - 05	\$138,538,094	4.00%	Adopted
2005 - 06	\$153,921,690	11.10%	Adopted
2006 - 07	\$164,350,989	6.78%	Adopted
2007 - 08	\$172,749,742	5.11%	Adopted
2008 - 09	\$174,741,494	1.15%	Adopted
2009 - 10	\$154,169,744	-11.77%	Adopted
2010 - 11	\$153,573,710	-0.39%	Adopted
2011 - 12	\$159,477,742	3.84%	Adopted
2012 - 13	\$159,866,949	0.24%	Adopted
2013 - 14	\$170,508,804	6.66%	Adopted
2014 - 15	\$197,545,438	15.86%	Adopted
2015 - 16	\$211,116,703	6.87%	Adopted
2016 - 17	\$234,544,871	11.10%	Adopted
2017 - 18	\$254,261,794	8.41%	Adopted
2018 - 19	\$276,695,657	8.82%	Adopted
2019 - 20	\$267,835,430	-3.20%	Adopted
2020 - 21	\$256,345,868	-4.29%	Adopted
2021 - 22	\$305,720,166	19.26%	Adopted
2022- 23	\$377,336,166	23.43%	Adopted
2023-24	\$402,831,438	6.76%	Adopted
2024-25	\$421,171,900	4.55%	Adopted

III. AVERAGE DAILY ATTENDANCE (ADA)

	<i>PROJECTED</i>		Change
	P-2 2023-24	P-2 2024-25	
K-12			
Grades TK-3	6,987.14	7,056.20	69.06
Grades 4-6	5,188.14	5,369.79	181.65
Grades 7-8	3,628.50	3,724.07	95.57
Grades 9-12	7,463.36	7,339.74	-123.62
Sub-total Grades TK-12 ADA	23,267.14	23,489.80	222.66
NPS, NPS Extended Year, and CDS			
Grades TK-3	2.30	2.34	0.04
Grades 4-6	7.13	6.33	-0.80
Grades 7-8	6.36	5.87	-0.49
Grades 9-12	27.51	31.88	4.37
Sub-total NPS, NPS Extended Year, and CDS ADA	43.30	46.42	3.12
District ADA	23,310.44	23,536.22	225.78
COE Operated	282.46	282.46	0.00
GRAND TOTAL ADA:	23,592.90	23,818.68	225.78

**MANTECA UNIFIED SCHOOL DISTRICT
PROJECTED P-2 COMPARISON REPORT
Average Daily Attendance
K-12**

<u>Year</u>	<u>ADA Total</u>	<u>Difference</u>
1984-85	10,160.00	
1985-86	10,717.00	557
1986-87	11,084.00	367
1987-88	11,350.00	266
1988-89	12,049.00	699
1989-90	12,634.00	585
1990-91	12,865.00	231
1991-92	13,255.00	390
1992-93	13,452.00	197
1993-94	13,792.00	340
1994-95	14,188.00	396
1995-96	14,723.00	535
1996-97	15,578.00	855
1997-98	15,890.00	312
1998-99	15,774.00	-116
1999-00	16,547.00	773
2000-01	17,560.00	1,013
2001-02	18,805.00	1,245
2002-03	19,967.00	1,162
2003-04	21,429.00	1,462
2004-05	22,334.00	905
2005-06	22,571.00	237
2006-07	22,457.00	-114
2007-08	22,373.00	-84
2008-09	22,048.00	-325
2009-10	22,014.00	-34
2010-11	22,309.26	295
2011-12	22,224.03	-85
2012-13	22,120.06	-104
2013-14	21,876.73	-243
2014-15	21,968.54	92
2015-16	21,945.80	-23
2016-17	22,104.40	159
2017-18	22,420.77	316
2018-19	22,318.03	-103
2019-20	22,567.99	147
2020-21	22,687.52	120
2021-22	21,375.78	-1,312
2022-23	22,334.71	959
2023-24	23,422.80	2,047
2024-25	23,536.22	113

Does not include County Operated Program ADA

Enrollment Projections by Site - Projected March, 2024

Elementary Sites	Total
August Knodt	683
Brock Elliott	816
French Camp	618
George Komure	784
George McParland	1,243
Golden West	571
Great Valley	975
Joseph Widmer	935
Joshua Cowell	736
Lathrop	972
Lincoln	622
Mossdale	1,086
Neil Hafley	820
New Haven	494
Nile Garden	1,177
Sequoia	864
Shasta	818
Stella Brockman	849
Veritas	1,257
Walter Woodward	1,019
Yosemite School Community Day K-6	10
Elementary Sites Total	17,349
Secondary Sites	
Calla	153
East Union	1,506
Lathrop	1,502
Manteca	1,854
Sierra	1,630
Weston Ranch	1,174
New Vision	112
Yosemite School Community Day 7-12	39
Secondary Sites Total	7,970
Elementary and Secondary Sites Total	25,319
NPS	20
Adjustment for Manteca Online Academy and Davis Demographics Study	-4
Grand Total Projected Enrollment	25,335

IV. EXPENDITURES

A. Certificated Staffing

1. All salaries are projected with appropriate step, class, and stipends as set forth in the collective bargaining agreement for certificated personnel. Subsequent fringe benefits percentages generated from the salaries are budgeted at the 2024-25 rates.
2. Certificated Staffing Increases/(Decreases):
 - a. Elementary Teachers: 11.7 FTE
 - b. Secondary Teachers: 5.5 FTE
 - c. Intervention Teachers: 4.5 FTE
 - d. Independent Study Teacher: 2.0 FTE
 - e. Migrant Teacher: 1.0 FTE
 - f. Continuation Teacher: 0.3 FTE
 - g. District Teacher on Special Assignment (TOSA): 4.0 FTE
 - h. Coordination of Services (COST) TOSA: (1.5) FTE
 - i. Counselor: 1.0 FTE
 - j. Librarian: (1.0) FTE
 - k. Online Academy Teachers: (8.0) FTE
 - l. Sp Ed Teacher - SDC: (1.0) FTE
 - m. Lead Nurse: 1.0 FTE
 - n. Psychologist: 1.0 FTE
 - o. Licensed Marriage and Family Therapist (LMFT): 2.0 FTE
3. Certificated Administrative Staffing Increases
 - a. Coordinator Early Intervention (Sp Ed Early Intervention Grant): 1.0 FTE

B. Classified Staffing

1. All salaries are projected with appropriate step, class, and stipends as set forth in the collective bargaining agreement for classified personnel. Subsequent fringe benefits percentages generated from the salaries are budgeted at the 2024-25 rates.
2. Classified Staffing Increases/(Decreases)
 - a. Account Clerk: 1.0FTE
 - b. Attendance Clerk: (0.5) FTE
 - c. Clerical Assistant: (0.5) FTE
 - d. Campus Monitor: 1.7 FTE
 - e. Custodian: (0.5) FTE
 - f. Personnel Technician: (1.0) FTE
 - g. Communications Specialist: 1.0 FTE
 - h. Data Specialist: (1.0) FTE
 - i. Outreach Assistant: 0.1 FTE
 - j. Enrollment and Pupil Clerk: 1.0 FTE
 - k. Reclass Payroll Account Technician to Lead Payroll Account Technician
 - l. Convert Vacant Payroll Account Technician to Payroll Clerk: (1.0) FTE
 - m. Convert Vacant Tech Support Specialist to Tech Support Analyst
 - n. Paraprofessional: (36.4) FTE
 - o. Paraprofessional - RSP: (2.5) FTE
 - p. Paraprofessional - SDC: (21.3) FTE
 - q. Paraprofessional - Preschool: (1.1) FTE
 - r. Paraprofessional - Early Childhood: 2.5 FTE
 - s. Bilingual Paraprofessional: 1.4 FTE
 - t. School Site Assistants: (3.9) FTE
 - u. Sp Ed Certified Occupational Therapist Assistant (COTA): 2.0 FTE
 - v. Sp Ed Speech and Language Path Assistant: 1.8 FTE
 - w. Sp Ed Behavior Support Program Assistant (BSPA): 1.0 FTE
 - x. Buyer: 1.0 FTE
 - y. Warehouse Lead: 1.0 FTE
 - z. Warehouseman: 1.0 FTE
 - aa. Cook/Baker: 3.0 FTE
 - bb. Main Kitchen Operator: 3.0 FTE
 - cc. Nutrition Service Assistant: 6.8 FTE
 - dd. Nutrition Service Lead: 0.1 FTE

- 3. Classified Supervisory Staffing Increases
 - a. Nutrition Services Supervisor: 1.0 FTE
 - b. Transportation Mechanic Supervisor: 1.0 FTE
 - c. Behavioral Analyst: 1.0 FTE

C. Contributions

1. 9010-0701 Ag Incentive - Matching	\$79,290
2. 0620-0000 Deferred Maintenance	\$140,000
3. 0709-0000 LCFF Supplemental/Concentration Grant	\$56,440,982
4. 0723-0000 Transportation General - Home to School	\$9,566,352
5. 3310-0000 Special Ed. IDEA Basic Local Assistance, Part B, Sec. 611	\$5,228,204
6. 3315-0000 Special Ed. IDEA Pre-School Grant, Part B, Sec. 619	\$4,584,407
7. 5810-0000 JROTC	\$1,050,104
8. 6500-0000 Special Ed. - Designated Instructional Services	\$28,722,537
9. 6546-0000 Mental Health	\$1,713,030
10. 8150-0000 Maintenance	\$13,236,232
11. 9010-0000 Miscellaneous	\$40,995
	<u><u>\$120,802,133</u></u>

D. LCFF base for sites: School sites developed needs-based amounts Program, Administration and Operations.

E. Categorical Programs not included in 2024-25 Budget:

0005-0109 Logic/Going Green	Carryover Only in 2024-25
0005-3131 N.S. Incentive	Carryover Only in 2024-25
0005-3142 Soroptimist International	Carryover Only in 2024-25
0005-3145 SMAA	Carryover Only in 2024-25
0005-3146 Health Services HS Physical Fees	Carryover Only in 2024-25
0005-3756 Nutrition Services-Club Cruiser	Carryover Only in 2024-25
0005-5575 Site Donation/Fundraising	Carryover Only in 2024-25
0005-5576 Gale W- Donations	Carryover Only in 2024-25
0005-5653 Blackbaud Giving	Carryover Only in 2024-25
0005-5654 Sunrise Rotary Grant	Carryover Only in 2024-25
0005-7802 Surplus Sales	Carryover Only in 2024-25
0005-7808 Recycle Bottles & Cans	Carryover Only in 2024-25
0005-7809 Recycle-Clothing Bins	Carryover Only in 2024-25
0005-9110 Coke Revenue	Carryover Only in 2024-25
0005-9203 Vinyl Banner Printer	Carryover Only in 2024-25
6387 Career Technical Educational Incentive Grant	Carryover Only in 2024-25
6388 K-12 Strong Workforce Grant	Carryover Only in 2024-25
7311-0000 Classified Employee Professional Development Block Grant	Carryover Only in 2024-25
9010-0014 Gallo Art Grant	Carryover Only in 2024-25
9010-0091 be.Cuisine	Carryover Only in 2024-25
9010-0105 Outdoor Education	Carryover Only in 2024-25
9010-0175 Acorn League	Carryover Only in 2024-25
9010-0229 CTE Donation	Carryover Only in 2024-25
9010-0231 Mental Health Student Services Act	Carryover Only in 2024-25
9010-0232 Substance Abuse Prevention	Carryover Only in 2024-25
9010-0249 AP/IB Test Fee Program	Carryover Only in 2024-25
9010-0254 Advanced Placement Testing	Carryover Only in 2024-25
9010-0257 H.S. Schiffman Donation	Carryover Only in 2024-25
9010-0281 A.G. Re-Sale	Carryover Only in 2024-25
9010-0290 CTE Grant Expansion	Carryover Only in 2024-25
9010-0294 Gaming Design	Carryover Only in 2024-25
9010-0295 MHS Frank Jury Ag Scholarship	Carryover Only in 2024-25
9010-0296 MHS Paul Dawson Scholarship	Carryover Only in 2024-25
9010-0297 MHS Dr. Earl Klapstein Scholarship	Carryover Only in 2024-25
9010-0299 NV-FHA Hero	Carryover Only in 2024-25
9010-0301 MHS Mick Founts Scholarship	Carryover Only in 2024-25
9010-0320 H.S. Floral Re-Sale	Carryover Only in 2024-25
9010-0322 Shop Re-Sale	Carryover Only in 2024-25
9010-0325 Spartan Services	Carryover Only in 2024-25

9010-0326 Respect The Shield	Carryover Only in 2024-25
9010-0347 Lathrop High School Laser Services	Carryover Only in 2024-25
9010-0351 Maryanne Pangburn-Wallace Scholarship	Carryover Only in 2024-25
9010-0372 Ed Tech Voucher Program	Carryover Only in 2024-25
9010-0373 Mathematica	Carryover Only in 2024-25
9010-0800 Cal-HOSA Mental Health Project	Carryover Only in 2024-25
9010-0801 SEL Grant	Carryover Only in 2024-25
9010-0811 Ceramics After School Grant	Carryover Only in 2024-25
9010-0830 Career & College Clubs Grant	Carryover Only in 2024-25
9010-0833 ATP Greenhouse	Carryover Only in 2024-25
9010-0834 ATP Coffee Cart	Carryover Only in 2024-25
9010-0835 ATP Snack Shack	Carryover Only in 2024-25
9010-0836 ATP Boutique	Carryover Only in 2024-25
9010-0837 ATP Field Trips	Carryover Only in 2024-25
9010-0850 Lt Grant Award - STEAM	Carryover Only in 2024-25
9010-0851 Lowes Gives Foundation - STEAM	Carryover Only in 2024-25
9010-1725 Music	Carryover Only in 2024-25
9010-2420 Elementary Library	Carryover Only in 2024-25
9010-3100 Get Focused Stay Focused	Carryover Only in 2024-25
9010-3105 Apprentice Int Grant	Carryover Only in 2024-25
9010-3130 N.E. Kaiser Permanente	Carryover Only in 2024-25
9010-3141 BHS	Carryover Only in 2024-25
9010-3143 Every 15 Minutes (E-15)	Carryover Only in 2024-25
9010-3170 Making Sense of Science	Carryover Only in 2024-25
9010-3171 M.E.S Grant	Carryover Only in 2024-25
9010-3186 Raymus Class Book Sets	Carryover Only in 2024-25
9010-3187 Raymus Kinder Project	Carryover Only in 2024-25
9010-3189 Raymus Leadership	Carryover Only in 2024-25
9010-3760 Jeff Gonzales Scholarship	Carryover Only in 2024-25
9010-3761 Jason Alves Scholarship	Carryover Only in 2024-25
9010-3762 Dan Beukelman Scholarship	Carryover Only in 2024-25
9010-3763 S. Randall Williams Scholarship	Carryover Only in 2024-25
9010-3764 Tim Knadle Memorial	Carryover Only in 2024-25
9010-3765 Eric Eisner Memorial	Carryover Only in 2024-25
9010-3767 7-Eleven Project A-Game	Carryover Only in 2024-25
9010-3768 CVT Health Fair	Carryover Only in 2024-25
9010-4261 Athletic Fund	Carryover Only in 2024-25
9010-4320 Graduation Expenses	Carryover Only in 2024-25
9010-4702 Miscellaneous Scholarship	Carryover Only in 2024-25
9010-5210 Safety Grant	Carryover Only in 2024-25
9010-5569 Health Science Donations	Carryover Only in 2024-25
9010-5570 Library Donations	Carryover Only in 2024-25
9010-5572 Ag Fair Donations	Carryover Only in 2024-25
9010-5573 Culinary Arts Donation/Fundraising	Carryover Only in 2024-25
9010-5574 Embroidery Donations	Carryover Only in 2024-25
9010-5577 F.C.A Donation/Fundraising	Carryover Only in 2024-25
9010-5580 Health Services-Homeless/Needy Children	Carryover Only in 2024-25
9010-5651 PG&E Garden Grant	Carryover Only in 2024-25
9010-5655 PG&E Bright Ideas Grant	Carryover Only in 2024-25
9010-5657 Raymus-Athletics	Carryover Only in 2024-25
9010-5659 Raymus Book Vending Machine	Carryover Only in 2024-25
9010-5660 Raymus Foundation	Carryover Only in 2024-25
9010-5662 Raymus Foundation - Football	Carryover Only in 2024-25
9010-5667 Raymus Foundation 3D Art	Carryover Only in 2024-25
9010-5669 Raymus - SEL	Carryover Only in 2024-25
9010-5810 Stadium Field Clean-up	Carryover Only in 2024-25
9010-6156 Donations - Law Enforcement	Carryover Only in 2024-25
9010-7370 Special Secondary Programs	Carryover Only in 2024-25
9010-8050 Facility Use	Carryover Only in 2024-25
9010-8650 Verizon Land Lease	Carryover Only in 2024-25
9010-9105 Fair Scholarship	Carryover Only in 2024-25
9010-9108 Coke Scholarship	Carryover Only in 2024-25
9010-9128 - Rientjes Scholarship	Carryover Only in 2024-25

9010-9129 Raymus Musical Grant	Carryover Only in 2024-25
9010-9130 Andrew Ramirez Memorial	Carryover Only in 2024-25
9012-0000 Medi-Cal	Carryover Only in 2024-25
9018-0000 Raymus Foundation-Future Teachers	Carryover Only in 2024-25
9021-0000 Raymus Brock Elliot School Garden	Carryover Only in 2024-25
9022-0000 Raymus Van Grant	Carryover Only in 2024-25
9026-0000 Robotics	Carryover Only in 2024-25
9030-0108 Logic/EEI Curriculum	Carryover Only in 2024-25
9030-0109 Logic Going Green	Carryover Only in 2024-25
11-9010-0839 Adult Ed Van Grant	Carryover Only in 2024-25
11-9010-4702 Misc Scholarship	Carryover Only in 2024-25
12-9010-5037 PK Improvement	Carryover Only in 2024-25
12-6130 Child Care & Development Reserve Account	Carryover Only in 2024-25
13-5310-3755 Nutrition Education Coke	Carryover Only in 2024-25
13-9010-0000 Nutrition Education, Misc. Award	Carryover Only in 2024-25

F. Operating Expenditures:

Following is an itemization of specific expenditures:

	<u>Proposed Budget</u>
1. Gasoline/Fuel (Object 4382)	\$789,000
2. Utilities (Gas/Heating Oil/Electricity) (Object 5520)	\$5,350,000
3. Sewage/Water (Object 5510)	\$1,442,000
4. Telephone/Data Lines/Cell Phones/Internet (Obj 5940-5944)	\$66,300
5. Other Insurance (Object 5450)	\$3,090,442
6. Legal Expense (Object 5810)	\$900,000
7. Shipping Service/Postage (Objects 5920, 5930)	\$128,200
8. Auditor Costs (Object 5820)	\$187,500
9. Disposal Services (Object 5570)	\$418,000
	<u>\$12,371,442</u>

G. Data Processing JPA (Object 5891)

\$1,069,921

H. General Fund 01 Interfund Transfers:

1. Special Reserve for Postemployment Benefits Fund 20	\$0
2. Special Reserve for Capital Outlay Fund 40	\$0
Total Transfers	<u><u>\$0</u></u>

I. Fringe Benefits - Special Reserve for Postemployment Benefits Fund 20

1. An assessment on all salaries of employees with health benefits is charged to all funds. The assessment is based on OPEB GASB 75 Rules and is prorated per the FTE of the employee.

	<u>Proposed Budget</u>
J. Additional Expenditures:	
1. Maintenance/Grounds (Resource 8150, Function 8400) (Does not include salaries and benefits)	
a. Materials & Supplies (Object 4310)	\$583,500
b. Non-Capitalized Equipment (Object 4400)	\$177,000
c. Pest Control (Object 5515)	\$105,000
d. Disposal Services (Object 5570)	\$0
e. Laundry/Dry Cleaning (Object 5580)	\$0
f. Rents, Leases, Repairs, Improvements (Object 5600)	\$107,500
g. Equipment Rental/Lease (Object 5610)	\$40,000
h. Equipment Repair (Object 5660)	\$89,000
i. Vehicle Repair Labor (Object 5670)	\$0
j. Other Services & Operating Expenses (Object 5800)	\$11,000
k. Fingerprinting (Object 5844)	\$0
l. Physical Examinations (Object 5846)	\$0
m. Shipping Services (outgoing) (Object 5920)	\$0
n. Equipment (Object 6400)	\$0
	<u>\$1,113,000</u>
2. Maintenance (Resource 8150) (Does not include salaries and benefits or Function 8400)	
a. Materials & Supplies (Object 4310)	\$1,837,800
b. Gasoline/Fuel (4382)	\$0
c. Non-Capitalized Equipment (Object 4400)	\$748,100
d. Conference Expense (Object 5220)	\$0
e. Workshops/Trainings (Object 5222)	\$0
f. Disposal Services (Object 5570)	\$0
g. Laundry/Dry Cleaning (Object 5580)	\$0
h. Rents, Leases, Repairs, Improvements (Object 5600)	\$454,000
i. Equipment/Rental Lease (Object 5610)	\$15,000
j. Equipment Repair (Object 5660)	\$60,000
k. Vehicle Repair Labor (Object 5670)	\$0
l. Building Repairs (Object 5680)	\$74,000
m. Other Services & Operating Expenditures (Object 5800)	\$343,600
n. Fingerprinting/Physical Examinations (Objects 5844, 5846)	\$0
o. Shipping Service (outgoing)(Object 5920)	\$0
p. Cellular Phones (Object 5943)	\$0
q. Land Improvements (Object 6170)	\$0
r. Equipment (Object 6400)	\$0
s. Equipment Replacement (Object 6500)	\$0
t. Indirect Costs (Object 7310)	\$606,240
	<u><u>\$4,138,740</u></u>

V. REVENUE - CATEGORICAL

A. State/Federal/Local Categorical Funding

1. Carryover and unearned income in categorical programs not included with the following exceptions:
 - Rs3010 - Title I
 - Rs4035 - Title II
 - Rs4127 - Title IV
 - Rs4303 - Title III
 - Rs6010 - ASES
 - Rs6387 - CTEIG

VI. SPECIAL EDUCATION/PRESCHOOL

A. Special Education Funding for 2024-25

Local SELPA funding plan agreed upon by Council of Directors.

Revenue (Resources-Managements)

	<u>Proposed Budget</u>
1. 6500-0000 Revenue AB-602	\$10,717,061
2. 6500-6535 Special Ed P/S-Staff Development	\$6,743
3. 6546-0000 Mental Health Revenue	\$1,876,083
4. 3310-0000 IDEA Basic Local Assistance Revenue	\$4,428,474
5. 3311-0000 Special Ed Private School	\$12,999
6. 3315-0000 Special Ed-IDEA Preschool Grant Revenue	\$81,749
7. 3327-0000 IDEA Mental Health Allocation	\$285,000
8. General Fund Contribution to Special Education Programs	\$40,248,178
	<u><u>\$57,656,287</u></u>

B. Expenditures (Resources-Functions)

1. 6500-1110 Special Day Class	\$14,692,564
2. 3310-1110 Special Day Class	\$8,174,609
3. 3315-1110 Special Day Class	\$2,810,939
4. 6500-1120 Resource Specialist	\$7,081,554
5. 3310-1120 Resource Specialist Aides	\$1,482,069
6. 6500-1180 Non Public School (NPS)	\$1,605,000
7. 6500-1190 Other Special Instructional Services	\$3,553,063
8. 6546-1190 Other Special Instructional Services	\$311,000
9. 3315-1190 Other Special Instructional Services	\$70,264
10. 6500-2100 Support Services	\$3,828,931
11. 6546-2100 Support Services	\$445,016
12. 3315-2100 Special Ed-Idea Preschool	\$385,018
13. 3311-2100 Support Services	\$12,999
14. 6500-2700 Preschool-School Administration	\$517,084
15. 3315-2700 Preschool-School Administration	\$15,398
16. 6546-2700 School Administration	\$4,210
17. 6500-3110 Guidance & Counseling	\$197,799
18. 6500-3120 Psychological Services	\$2,399,300
19. 6546-3120 Psychological Services	\$1,653,894
20. 3315-3120 Psychological Services	\$441,025
21. 3315-3130 Attendance & Social Work	\$79,537
22. 6500-3140 Health Services	\$819,184
23. 6546-3140 Health Services	\$370,510
24. 3315-3150 Speech Pathology & Audio Services	\$863,975
25. 6500-3150 Speech Pathology & Audio Services	\$4,724,483
26. 3327-3900 Other Pupil Services	\$285,234
27. 6546-3900 Other Pupil Services	\$804,483
28. 6500-8200 Operations	\$27,379
Total Expenditures	<u><u>\$57,656,521</u></u>

<u>Estimated Actuals</u>	<u>Proposed Budget</u>
2023-24	2024-25

C. County SELPA Transportation Excess Costs (not included in B. Expenditures)

\$930,102	\$1,068,830
-----------	-------------

D. Staffing

	<u>Estimated FTE</u>	<u>Proposed FTE</u>
	2023-24	2024-25
1. Special Day Classes (SDC) Includes Pre-School and Adult Transition Program	112.00	111.00
2. Resource Specialist Program (RSP)	51.00	51.00
3. Psychologist	26.80	27.80
4. Speech Therapist (including Pre-School)	33.00	33.00
5. Adaptive P.E. (APE)	3.00	3.00
6. Program Specialist	8.00	8.00
7. Lead Program Specialist	1.00	1.00
8. Paraprofessional I - RSP Aides	35.00	32.60
9. Paraprofessional II - SDC Aides	130.43	123.12
10. Paraprofessional II - SDC Individual Services	61.28	46.25
11. Special Ed Coordinator	3.00	3.00
12. Account Clerk II	1.00	1.00
13. Adult Education Vice Principal (Adult Transition Program)	0.30	0.30
14. Program Support Specialist (Adult Transition Program)	1.00	1.00

15. Behavior Analyst	5.00	5.00
16. Behavioral Specialist	3.00	3.00
17. Behavior Support Program Assistant	5.00	5.00
19. Clerical Assistant 12 Months	2.00	2.00
20. Department Supervisor	1.00	1.00
21. Senior Director of Special Education	1.00	1.00
22. Data Specialist	1.00	1.00
23. Educational Occupational Therapist	3.00	3.00
24. Paraprofessional III (Adult Transition Program)	6.25	6.25
25. Teacher on Special Assignment	3.00	3.00
26. Speech and Language Path Assistant	0.88	2.63
27. Licensed Marriage and Family Therapist (LMFT)	0.00	2.00
28. Certified Occupational Therapist Assistant (COTA)	0.00	2.00
29. Behavior Support Program Assistant (BSPA)	0.00	1.00
	<u>497.94</u>	<u>479.95</u>

VII. TRANSPORTATION (Resources 0723, 0724)

A. Revenue	\$0
B. Expenditures (Direct Cost Transfer to Supplemental/Concentration Grant)	-\$9,566,352
C. General Fund Contribution to Transportation through Supplemental/Concentration Grant	\$9,566,352

VIII. SALARIES

A. Step/Class Increase 2023-24 to 2024-25 at Proposed Budget - All Funds (Does not include benefits)	<u>2023-24</u>	<u>2024-25</u>
1. Certificated	\$1,809,994	\$2,083,135
2. Classified	\$784,514	\$1,049,600
3. Certificated Administration	\$164,429	\$197,519
4. Classified Administration/Classified Supervisory	\$91,609	\$107,672
5. School Site Assistants	\$72	\$56,048
	<u>\$2,850,618</u>	<u>\$3,493,974</u>

- B. Negotiations
- For 2024-25, negotiations are completed for Certificated, contract language.
 - For 2024-25, negotiations are completed for Classified, Chapter 50, contract language.
 - For 2024-25, negotiations are completed for Classified, Chapter 864.
 - For 2024-25, negotiations are completed for Adult Education, contract language.

C. 2024-25 cost for each one percent (1%) increase (fringe benefits without health and welfare are included). Vacancies are included, with the exception of sub positions.	<u>All Funds</u>	
	<u>2023-24</u>	<u>2024-25</u>
1. Certificated	\$1,597,664	\$1,656,341
2. Classified	\$688,541	\$744,326
3. Certificated Administration	\$201,910	\$216,446
4. Classified Administration/Classified Supervisory	\$95,051	\$110,257
5. School Site Assistants	\$47,976	\$49,914
Total 1% increase:	<u>\$2,631,143</u>	<u>\$2,777,284</u>

- D. Retirees
Replacement costs of all retirees are included in the 2024-25 budget.

IX. STAFFING/CLASS SIZE

	<u>Maximum Class Size</u>
1. Universal Transitional Kindergarten	24-2
2. Grades Kindergarten	24-1
3. Grades 1-3	26-1
4. Grades 4-8	34-1
5. Grades 9-12	34-1
6. Continuation	28-1
7. Yosemite Day School	20-1

MEA Agreement signed on March 25, 2020 to freeze the current class size of 24 to 1, Kinder and 26 to 1, Grades 1-3.

X. POTENTIAL ENHANCEMENTS/CHALLENGES

A. Enhancements

1. ADA and enrollment is projected to increase in the current and next two years.
2. New allocation model for Special Education revenue implemented based on usage and not average daily attendance.
3. Education funding projected to receive a cost of living adjustment.

B. Challenges

1. Using future revenue projections that may not materialize to pay for ongoing expenditures.
2. Future increases in CalSTRS and CalPERS rates.
3. Economic conditions indicating a possible recession.

XI. STATE LOTTERY FUNDING

LOTTERY (UNRESTRICTED)

A. Estimated Beginning Balance - July 1, 2024	\$5,686,066
B. Estimated Revenue @ \$177 Per ADA	\$4,310,000
C. Estimated Expenditures	-\$6,632,025
D. Estimated Ending Balance - June 30, 2025	<u>\$3,364,041</u>

LOTTERY (RESTRICTED)

A. Estimated Beginning Balance - July 1, 2024	\$2,428,173
B. Estimated Revenue @ \$72 Per ADA	\$1,750,000
C. Estimated Expenditures	-\$2,550,000
D. Estimated Ending Balance - June 30, 2025	<u>\$1,628,173</u>

LOTTERY EXPENDITURES (RESTRICTED/UNRESTRICTED) BY DEPARTMENT

<u>DESCRIPTION</u>	<u>RS-MGMT</u>	<u>Proposed</u>
<u>Elementary</u>		
Elementary Education - Textbooks	6300-0120	\$450,000
Universal TK - Textbooks	1100-0166	\$200,000
Elementary Education Instructional	1100-0167	\$300,000
Elementary Education - Classroom Supplies	1100-7156	\$1,500,000
Elementary Total		<u>\$2,450,000</u>
<u>Secondary</u>		
Secondary Education	1100-0251	349,525
Secondary Education - Textbooks	6300-0130	\$100,000
Secondary Total		<u>\$449,525</u>
<u>Elementary/Secondary</u>		
School Farm	1100-0353	\$82,500
School Furniture for Growth	1100-0048	\$200,000
Elementary/Secondary Total		<u>\$282,500</u>
<u>Educational Services (District Office)</u>		
SRO Contribution	1100-3134	\$200,000
Educational Services (District Office) Total		<u>\$200,000</u>
<u>District Office</u>		
Instructional Materials	1100-4100	\$3,800,000
Instructional Materials	6300-4100	\$2,000,000
District Office Total		<u>\$5,800,000</u>
LOTTERY EXPENDITURES (RESTRICTED/UNRESTRICTED) BY DEPARTMENT GRAND TOTAL		<u><u>\$9,182,025</u></u>

XII. ADULT EDUCATION FUND 11

A. Estimated Beginning Balance - July 1, 2024	\$15,702
B. Estimated Revenue	\$2,302,577
C. Estimated Expenditures	-\$2,318,279
D. Estimated Ending Balance - June 30, 2025	<u>\$0</u>

XIII. CHILD DEVELOPMENT FUND 12

A. Estimated Beginning Balance - July 1, 2024	\$454,398
B. Estimated Revenue	\$2,298,128
1. 6052 Prekindergarten & Family Literacy, Program Support	\$5,000
2. 6105 Child Care & Development: California State Preschool Program	\$2,253,128
3. 9010 Interest	\$40,000
C. Estimated Expenditures	-\$2,258,128
1. 6052 Prekindergarten & Family Literacy, Program Support	\$5,000
2. 6105 Child Care & Development: California State Preschool Program	\$2,253,128
D. Estimated Ending Balance - June 30, 2025	<u>\$494,398</u>

XIV. CAFETERIA FUND 13

Includes Rs 5310, 5320, 5460, 5465, 7027 and 9010

A. Estimated Beginning Balance - July 1, 2024	\$23,597,037
Estimated Stores Beginning Balance - July 1, 2024	\$452,199
Revolving Cash Fund	\$250
Combined Estimated Beginning Balance	<u>\$24,049,486</u>
B. Estimated Revenue	\$26,411,280
1. Child Nutrition-Federal	\$12,924,238
2. Child Nutrition-State	\$11,107,000
3. Food Service Sales	\$23,050
4. Interest	\$1,000,000
5. Donated Food Commodities	\$875,992
6. All Other Local	\$481,000
7. To Cafeteria Fund from General Fund	\$0
C. Estimated Expenditures	-\$26,214,770
1. Classified Support Salaries/Subs	\$4,767,556
2. Classified Supervisory Salaries	\$821,500
3. Classified Administrator Salaries	\$479,815
4. Clerical Salaries/Subs	\$510,591
5. Fringe Benefits	\$2,562,006
6. Books Other Than Textbooks	\$0
7. Materials and Supplies	\$1,031,150
8. Non-Capitalized Equipment	\$161,490
9. Food Supplies	\$12,748,738
10. Travel/Conference/Mileage Expense/Meetings/Trainings/Dues	\$32,500
11. Other Insurance	\$2,000
12. Pest Control	\$0
13. Gas/Heating Oil/Electricity	\$15,000
14. Rents, Leases, Repairs, & Improvements	\$30,500
15. Equipment Rental/Lease	\$3,000
16. Facilities Rental/Lease	\$350,919
17. Contracts, Service Agreements	\$0
18. Equipment Repair	\$200,000
19. Building Repair	\$0
20. Other Services & Operating Expenses	\$1,035,222
21. Printing	\$500
22. Advertising	\$500
23. Fingerprinting	\$0
24. Physical Examinations	\$0
25. Assessments and Fees	\$0
26. Shipping Services	\$300

27. Postage	\$3,000
28. Cell Phones	\$9,000
29. New Construction	\$0
30. Equipment	\$915,000
31. Equipment Replacement	\$0
32. Indirect Costs	\$534,483
D. Estimated Ending Balance - June 30, 2025	<u>\$24,245,996</u>
Ending Balance consists of:	
1. Estimated Stores Ending Balance June 30, 2025	\$0
2. Revolving Cash Fund	\$0
3. Unappropriated Amount - June 30, 2025	\$24,245,996
E. General Fund charges Food Service account for:	
1. Indirect Costs (4.80% excluding food costs)	534,483

XV. DEFERRED MAINTENANCE FUND (Formerly Fund 14)

Effective 7/1/2011 Deferred Maintenance accounted for in General Fund: 01-0620

A. Estimated Beginning Balance - July 1, 2024	\$0
B. Estimated Revenue	\$140,000
C. Estimated Expenses	-\$140,000
D. Estimated Ending Balance - June 30, 2025	<u>\$0</u>

XVI. SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS FUND 17

A. Estimated Beginning Balance - July 1, 2024		\$50,180,777
B. Estimated Revenue		\$88,874
1. Interest	\$88,874	
C. Estimated Expenses		
1. Between Gen Fund & Sp Reserve Fund		0.00
D. Estimated Ending Balance - June 30, 2025		<u>\$50,269,651</u>
Ending Balance consists of:		
1. Commitment - Technology Device Refresh		\$12,343,339
2. Commitment - Curriculum Adoptions		\$37,709,538
3. Assigned Amount - June 30, 2025		\$216,774

XVII. SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS FUND 20

A. Estimated Beginning Balance - July 1, 2024		\$4,322,417
B. Estimated Revenue		\$85,189
1. Interest	\$85,189	
2. From General Fund - OPEB Calculation	\$0	
C. Estimated Expenses		
1. Between Gen Fund & Sp Reserve Fund		0.00
D. Estimated Ending Balance - June 30, 2025		<u>\$4,407,606</u>

XVIII. BUILDING FUNDS (SACS Form 21)

A. Estimated Beginning Balance - July 1, 2024		\$133,225,522
B. Estimated Revenue		\$9,115,426
1. Interest	\$2,566,504	
2. Redevelopment Revenue	\$6,548,922	
C. Estimated Expenses		-\$115,564,479
<u>Measure G</u>		
1. Materials and Supplies	2,011	
2. Non-Capitalized Equipment	3,639	
3. Rents, Leases, Repairs, Improvements	38,939	
4. Other Svcs & Oper Expenditures	44,386	
5. Building and Land Improvements	\$6,128,328	
<u>Measure A</u>		
1. Other Services & Operating Expenses	\$58,617	
2. Building and Land Improvements	\$102,843,359	
<u>Redevelopment</u>		
1. Materials and Supplies	\$2,637	
2. Non-Capitalized Equipment	\$7,832	
3. Rents, Leases, Repairs, Improvements	\$21,796	
4. Other Svcs & Oper Expenditures	\$14,500	
5. Building and Land Improvements	\$6,398,435	
D. Other Financing Sources/Uses		
Measure A Bond Issuance		\$65,000,000
E. Estimated Ending Balance - June 30, 2025		<u>\$91,776,469</u>

XIX. CAPITAL FACILITIES FUND 25 (Developer Fees)

A. Estimated Beginning Balance - July 1, 2024		\$49,772,198
B. Estimated Revenue		\$9,961,223
1. Interest	\$1,239,941	
2. Other Local Revenue	\$44,885	
3. Developer Fees	\$8,676,397	
a. Residential - Level 1 - \$4.79 square foot		
b. Senior Housing - \$.78 square foot		
c. Commercial - \$.78square foot		
C. Estimated Expenditures		-\$8,835,349
1. Materials & Supplies	\$3	
2. Non-Capitalized Equipment	\$0	
3. Other Services & Operating Expenses	\$292,082	
4. Building and Improvements	\$8,543,264	
D. Estimated Ending Balance - June 30, 2025		<u><u>\$50,898,072</u></u>

XX. COUNTY SCHOOL FACILITIES FUND 35

A. Estimated Beginning Balance - July 1, 2024		\$33,725
B. Estimated Revenue		\$2,184
1. Interest	\$2,184	
C. Estimated Expenditures		\$0
2. Land and Improvements	\$0	
D. Estimated Ending Balance - June 30, 2025		<u><u>\$35,909</u></u>

XXI. SPECIAL RESERVE (CAPITAL) FUND 40

A. Estimated Beginning Balance - July 1, 2024		\$48,658,218
B. Estimated Revenue		\$1,780,935
1. Interest	\$1,136,553	
2. Lease Revenue	\$12,504	
3. Solar Project (QZAB) Federal Subsidy	\$578,126	
4. Other Local Revenue	\$53,752	
C. Estimated Expenditures		-\$17,609,938
1. Materials & Supplies	\$558	
2. Non-Capitalized Equipment	\$74,156	
3. Rents, Leases, Repairs, Improvements	\$41,700	
4. Other Services & Operating Expenses	\$75,243	
5. Communications	\$18,856	
6. Equipment	\$2,107,232	
7. Building and Land Improvements	\$12,773,976	
8. Debt Service - Interest (Solar Project - QZAB)	\$521,217	
9. Other Debt Service - Principal (Solar Project - QZAB)	\$1,997,000	
D. Estimated Ending Balance - June 30, 2025		<u><u>\$32,829,215</u></u>

XXII. BOND INTEREST AND REDEMPTION FUND 51

A. Estimated Beginning Balance - July 1, 2024		\$57,605,536
B. Estimated Revenue		\$45,809,725
1. Homeowners' Exemptions	\$218,326	
2. Secured Roll	\$40,358,490	
3. Unsecured Roll	\$2,911,757	
4. Prior Year	\$9,231	
5. Supplemental Taxes	\$1,887,681	
6. Interest	\$424,240	
C. Estimated Expenditures		-\$24,965,666
1. Bond Redemptions	\$12,616,970	
2. Bond Interest & Service Charges	\$12,348,696	
D. Other Financing Sources/Uses		
Measure A Bond Issuance		\$3,674,091
E. Estimated Ending Balance - June 30, 2025		<u><u>\$82,123,686</u></u>

XXIII. DEBT SERVICE FOR BLENDED COMPONENT FUND 52*Redemption portion of CFD Funds - Budget in Funds 77, 78, 80, 81*

A. Estimated Beginning Balance - July 1, 2024		\$5,010,117
B. Estimated Revenue		\$3,770,272
C. Estimated Expenditures		-\$3,912,896
D. Estimated Ending Balance - June 30, 2025		<u><u>\$4,867,493</u></u>

XXIV. OTHER ENTERPRISE - FARM FUND 63

A. Estimated Beginning Balance - July 1, 2024		\$0
B. Estimated Revenue		\$30,000
C. Estimated Expenditures		-\$30,000
1. Materials & Supplies	\$0	
2. Other Services & Operating Expenses	\$30,000	
D. Estimated Ending Balance - June 30, 2025		<u><u>\$0</u></u>

XXV. SELF-INSURANCE RESERVE FUND 67

A. Estimated Beginning Balance - July 1, 2024		\$0
B. Estimated Revenue		\$1,145,458
1. Interest	\$4,516	
2. All Other Fees and Contracts	\$30,000	
3. Contribution from General Fund	\$1,088,942	
4. Other Local Revenue	\$22,000	
C. Estimated Expenditures		-\$1,145,458
1. Risk Management Staff-Salaries/Benefits	\$292,458	
2. Supplies & Equipment (burglary/vandalism related)	\$65,000	
3. Repairs/Replacements (burglary/vandalism related)	\$83,000	
4. Other Services & Operating Expenditures	\$5,000	
5. Legal Fees/Judgments	\$700,000	
D. Estimated Ending Balance - June 30, 2025		<u><u>\$0</u></u>

XXVI. RETIREE BENEFITS FUND 71

A. Estimated Beginning Balance - July 1, 2024		\$16,931,806
B. Estimated Revenue		\$500,000
1. Interest	\$500,000	
C. Estimated Expenditures		-\$72,700
1. Service Charges	\$72,700	
D. Estimated Ending Balance - June 30, 2025		<u><u>\$17,359,106</u></u>

XXVII. COMMUNITY FACILITIES DISTRICT FUNDS (SACS Form 49)**A. Community Facilities District 1989-1 Fund 77**

1. Estimated Beginning Balance - July 1, 2024		\$2,726,634
2. Estimated Revenue		\$3,280,600
a. Interest	\$27,801	
b. Proceeds from Parcel Taxes	\$2,542,799	
c. Transfer in from COP	\$710,000	
3. Estimated Expenditures		-\$3,477,353
a. Other Services & Operating Expenses	\$30,062	
b. Debt Service: Principal & Interest	\$770,000	
c. Transfer to Debt Service Fund (Fund 52)	\$2,677,291	
4. Estimated Ending Balance - June 30, 2025		<u><u>\$2,529,881</u></u>

B. Community Facilities District 1989-2 Fund 78

1. Estimated Beginning Balance - July 1, 2024		\$10,163,273
2. Estimated Revenue		\$3,461,666
a. Proceeds from Parcel Taxes	\$3,269,841	
b. Interest	\$191,825	
3. Estimated Expenditures		-\$2,583,134
a. Other Services & Operating Expenditures	\$33,224	
b. Debt Service: Principal & Interest	\$1,928,931	
c. Building and Land Improvements	\$891	
d. Transfer to Debt Service Fund (Fund 52)	\$620,088	
4. Estimated Ending Balance - June 30, 2025		<u><u>\$11,041,805</u></u>

C. Community Facilities District 2005-4 Fund 80

1. Estimated Beginning Balance - July 1, 2024		\$5,747,077
2. Estimated Revenue		\$668,806
a. Proceeds from Parcel Taxes	\$459,329	
b. Interest	\$209,477	
3. Estimated Expenditures		-\$2,523,104
a. Materials and Supplies	\$0	
b. Rents, Leases, Repairs, & Improvements	\$0	
c. Other Services & Operating Expenditures	\$120,336	
d. Building and Land Improvements	\$2,010,780	
e. Transfer to Debt Service Fund (Fund 52)	\$391,988	
4. Estimated Ending Balance - June 30, 2025		<u><u>\$3,892,779</u></u>

D. Community Facilities District 2000-3 Fund 81

1. Estimated Beginning Balance - July 1, 2024		\$25,015,800
2. Estimated Revenue		\$3,574,677
a. Proceeds from Parcel Taxes	\$2,982,104	
b. Interest	\$592,573	
3. Estimated Expenditures		-\$2,952,455
a. Other Services & Operating Expenditures	\$43,089	
b. Building and Land Improvements	\$1,158,740	
c. Debt Service: Principal & Interest	\$1,033,250	
d. Transfer to Debt Service Fund (Fund 52)	\$717,376	
4. Estimated Ending Balance - June 30, 2025		<u><u>\$25,638,022</u></u>

E. Community Facilities District 2018-5 Fund 82

1. Estimated Beginning Balance - July 1, 2024		\$2,780,956
2. Estimated Revenue		\$984,514
a. Proceeds from Parcel Taxes	\$948,564	
b. Interest	\$35,950	
3. Estimated Expenditures		-\$17,000
a. Other Services & Operating Expenditures	\$17,000	
b. Debt Service: Principal & Interest	\$0	
c. Transfer to Debt Service Fund (Fund 52)	\$0	
4. Estimated Ending Balance - June 30, 2025		<u><u>\$3,748,470</u></u>

F. Community Facilities District 2020-6 Fund 83

1. Estimated Beginning Balance - July 1, 2024		\$86,941
2. Estimated Revenue		\$38,557
a. Proceeds from Parcel Taxes	\$37,423	
b. Interest	\$1,134	
3. Estimated Expenditures		-\$7,000
a. Other Services & Operating Expenditures	\$7,000	
b. Debt Service: Principal & Interest	\$0	
c. Transfer to Debt Service Fund (Fund 52)	\$0	
4. Estimated Ending Balance - June 30, 2025		<u><u>\$118,498</u></u>

XXVIII. TAX AND REVENUE ANTICIPATION NOTES (TRANS)

Manteca Unified School District has been a participant in this financial program since 1994-95.

Our history is summarized below:

	<u>Year</u>	<u>Amount of Issue</u>	<u>Net Earnings (Interest)</u>
1996-97	Series A	\$4,000,000	\$72,761.50
1996-97	Series B	\$1,000,000	\$12,971.96
1997-98		\$4,600,000	\$86,066.37
1998-99		\$4,180,000	\$66,048.28
1999-00		\$5,545,000	\$118,244.66
2000-01		\$3,675,000	\$95,071.00
2001-02		\$6,000,000	\$76,504.00
2002-03		\$6,000,000	\$0.00
2003-04		\$6,000,000	\$0.00
2004-05		\$8,905,000	\$0.00
2005-06		\$0	\$0.00 No participation
2006-07		\$0	\$0.00 No participation
2007-08		\$0	\$0.00 No participation
2008-09		\$0	\$0.00 No participation
2009-10		\$9,380,000	\$231,243.06
2010-11		\$0	\$0.00 No participation
2011-12		\$0	\$0.00 No participation
2012-13		\$0	\$0.00 No participation
2013-14		\$0	\$0.00 No participation
2014-15		\$0	\$0.00 No participation
2015-16		\$0	\$0.00 No participation
2016-17		\$0	\$0.00 No participation
2017-18		\$0	\$0.00 No participation
2018-19		\$0	\$0.00 No participation
2019-20		\$0	\$0.00 No participation
2020-21		\$0	\$0.00 No participation
2021-22		\$0	\$0.00 No participation
2022-23		\$0	\$0.00 No participation

SECTION 2

STATE FORMS (SACS REPORTING SOFTWARE)

FORM 01: GENERAL FUND

FORM 08: STUDENT ACTIVITIES

FORM 11: ADULT EDUCATION FUND

FORM 12: CHILD DEVELOPMENT FUND

FORM 13: CAFETERIA SPECIAL REVENUE FUND

FORM 17: SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

FORM 20: SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

FORM 21: BUILDING FUND

FORM 25: CAPITAL FACILITIES FUND

FORM 35: COUNTY SCHOOL FACILITIES FUND

FORM 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

FORM 49: CAPITAL PROJECT FUND FOR BLENDED COMPONENT UNITS

FORM 51: BOND INTEREST AND REDEMPTION FUND

FORM 52: DEBT SERVICE FUND FOR BLENDED COMPONENT UNITS

FORM 63: OTHER ENTERPRISE FUND

FORM 67: SELF-INSURANCE FUND

FORM 71: RETIREE BENEFIT FUND

FORM 73: FOUNDATION PRIVATE-PURPOSE TRUST FUND

FORM A: AVERAGE DAILY ATTENDANCE

FORM SIAB: SUMMARY OF INTER-FUND ACTIVITIES

FORM MYP: MULTIYEAR PROJECTIONS

FORM 01 CSI: SCHOOL DISTRICT CRITERIA AND STANDARDS REVIEW

FORM TRC: TECHNICAL REVIEW CHECKS

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	320,510,037.00	0.00	320,510,037.00	327,345,132.00	0.00	327,345,132.00	2.1%
2) Federal Revenue		8100-8299	2,598,000.00	50,363,696.00	52,961,696.00	0.00	14,144,516.00	14,144,516.00	-73.3%
3) Other State Revenue		8300-8599	8,528,816.00	34,805,842.00	43,334,658.00	8,556,991.00	36,243,344.00	44,800,335.00	3.4%
4) Other Local Revenue		8600-8799	7,679,540.00	12,335,120.00	20,014,660.00	5,916,280.00	10,941,842.00	16,858,122.00	-15.8%
5) TOTAL, REVENUES			339,316,393.00	97,504,658.00	436,821,051.00	341,818,403.00	61,329,702.00	403,148,105.00	-7.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	119,020,590.00	38,168,192.00	157,188,782.00	122,335,131.00	39,380,503.00	161,715,634.00	2.9%
2) Classified Salaries		2000-2999	42,174,204.00	17,469,532.00	59,643,736.00	45,409,092.00	18,730,388.00	64,139,480.00	7.5%
3) Employee Benefits		3000-3999	58,673,199.00	31,576,555.00	90,249,754.00	60,100,270.00	33,619,072.00	93,719,342.00	3.8%
4) Books and Supplies		4000-4999	35,308,810.00	30,285,481.00	65,594,291.00	35,283,956.00	14,017,163.00	49,301,119.00	-24.8%
5) Services and Other Operating Expenditures		5000-5999	29,018,132.00	25,633,578.00	54,651,710.00	27,409,206.00	18,317,624.00	45,726,830.00	-16.3%
6) Capital Outlay		6000-6999	780,947.00	23,825,071.00	24,606,018.00	0.00	2,229,966.00	2,229,966.00	-90.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,777,018.00	0.00	4,777,018.00	4,958,603.00	0.00	4,958,603.00	3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,254,162.00)	1,714,092.00	(540,070.00)	(2,383,539.00)	1,764,465.00	(619,074.00)	14.6%
9) TOTAL, EXPENDITURES			287,498,738.00	168,672,501.00	456,171,239.00	293,112,719.00	128,059,181.00	421,171,900.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			51,817,655.00	(71,167,843.00)	(19,350,188.00)	48,705,684.00	(66,729,479.00)	(18,023,795.00)	-6.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,020,075.00	0.00	4,020,075.00	0.00	0.00	0.00	-100.0%
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	(49,975,709.00)	49,975,709.00	0.00	(54,654,799.00)	54,654,799.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(53,995,784.00)	49,975,709.00	(4,020,075.00)	(54,654,799.00)	54,654,799.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(2,178,129.00)	(21,192,134.00)	(23,370,263.00)	(5,949,115.00)	(12,074,680.00)	(18,023,795.00)	-22.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,573,835.00	75,239,779.00	112,813,614.00	35,395,706.00	53,092,266.00	88,487,972.00	-21.6%
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)			37,573,835.00	75,239,779.00	112,813,614.00	35,395,706.00	53,092,266.00	88,487,972.00	-21.6%
d) Other Restatements		9795	0.00	(955,379.00)	(955,379.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,573,835.00	74,284,400.00	111,858,235.00	35,395,706.00	53,092,266.00	88,487,972.00	-20.9%
2) Ending Balance, June 30 (E + F1e)			35,395,706.00	53,092,266.00	88,487,972.00	29,446,591.00	41,017,586.00	70,464,177.00	-20.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,005.00	600.00	15,605.00	15,005.00	600.00	15,605.00	0.0%
Stores		9712	277,029.00	0.00	277,029.00	243,889.00	0.00	243,889.00	-12.0%
Prepaid Items		9713	0.00	552,567.00	552,567.00	0.00	552,567.00	552,567.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	52,539,099.00	52,539,099.00	0.00	40,464,419.00	40,464,419.00	-23.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	21,272,188.00	0.00	21,272,188.00	16,550,163.00	0.00	16,550,163.00	-22.2%
Standard Deviation (200 ADA)	0000	9780			0.00	2,500,000.00		2,500,000.00	
Facility Upgrades & Deferred Maintenance	0000	9780			0.00	3,150,000.00		3,150,000.00	
LCFF Supplemental/Concentration Grant	0000	9780			0.00	7,536,122.00		7,536,122.00	
Instruction Materials (Lottery)	1100	9780			0.00	3,364,041.00		3,364,041.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,805,739.00	0.00	13,805,739.00	12,635,157.00	0.00	12,635,157.00	-8.5%
Unassigned/Unappropriated Amount		9790	25,745.00	0.00	25,745.00	2,377.00	0.00	2,377.00	-90.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	47,371,533.41	57,652,780.79	105,024,314.20				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,066,200.00)	0.00	(2,066,200.00)				
b) in Banks		9120	286,969.71	118,126.27	405,095.98				
c) in Revolving Cash Account		9130	15,005.00	600.00	15,605.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	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)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,727.55	(1,097,366.94)	(1,094,639.39)				
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	243,650.84	0.00	243,650.84				
7) Prepaid Expenditures		9330	0.00	552,567.27	552,567.27				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	55,470.71	1,491,144.03	1,546,614.74				
10) TOTAL, ASSETS			45,909,157.22	58,717,851.42	104,627,008.64				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,570,804.66	827,090.11	2,397,894.77				
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			1,570,804.66	827,090.11	2,397,894.77				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	57,086.39	1,451,546.75	1,508,633.14				
2) TOTAL, DEFERRED INFLOWS			57,086.39	1,451,546.75	1,508,633.14				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			44,281,266.17	56,439,214.56	100,720,480.73				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	156,327,003.00	0.00	156,327,003.00	181,155,243.00	0.00	181,155,243.00	15.9%
Education Protection Account State Aid - Current Year		8012	81,521,189.00	0.00	81,521,189.00	76,532,682.00	0.00	76,532,682.00	-6.1%
State Aid - Prior Years		8019	567,903.00	0.00	567,903.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	309,330.00	0.00	309,330.00	309,330.00	0.00	309,330.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	51,859,034.00	0.00	51,859,034.00	51,859,034.00	0.00	51,859,034.00	0.0%
Unsecured Roll Taxes		8042	3,793,088.00	0.00	3,793,088.00	3,793,088.00	0.00	3,793,088.00	0.0%
Prior Years' Taxes		8043	33,365.00	0.00	33,365.00	33,365.00	0.00	33,365.00	0.0%
Supplemental Taxes		8044	1,781,053.00	0.00	1,781,053.00	1,781,053.00	0.00	1,781,053.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,083,445.00	0.00	13,083,445.00	13,083,445.00	0.00	13,083,445.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,442,904.00	0.00	12,442,904.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			321,718,314.00	0.00	321,718,314.00	328,547,240.00	0.00	328,547,240.00	2.1%
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	(1,208,277.00)	0.00	(1,208,277.00)	(1,202,108.00)	0.00	(1,202,108.00)	-0.5%
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			320,510,037.00	0.00	320,510,037.00	327,345,132.00	0.00	327,345,132.00	2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,441,473.00	4,441,473.00	0.00	4,441,473.00	4,441,473.00	0.0%
Special Education Discretionary Grants		8182	0.00	381,983.00	381,983.00	0.00	366,983.00	366,983.00	-3.9%
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	171,000.00	171,000.00	0.00	169,309.00	169,309.00	-1.0%

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)	
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		7,232,337.00	7,232,337.00		6,287,991.00	6,287,991.00	-13.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,143,983.00	1,143,983.00		600,000.00	600,000.00	-47.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		1,608,492.00	1,608,492.00		963,187.00	963,187.00	-40.1%
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		995,268.00	995,268.00		753,788.00	753,788.00	-24.3%
Career and Technical Education	3500-3599	8290		218,741.00	218,741.00		218,741.00	218,741.00	0.0%
All Other Federal Revenue	All Other	8290	2,598,000.00	34,170,419.00	36,768,419.00	0.00	343,044.00	343,044.00	-99.1%
TOTAL, FEDERAL REVENUE			2,598,000.00	50,363,696.00	52,961,696.00	0.00	14,144,516.00	14,144,516.00	-73.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		107,438.00	107,438.00		0.00	0.00	-100.0%
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	1,088,917.00	1,088,917.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,101,000.00	0.00	1,101,000.00	1,156,000.00	0.00	1,156,000.00	5.0%
Lottery - Unrestricted and Instructional Materials		8560	4,306,215.00	1,947,204.00	6,253,419.00	4,310,000.00	1,750,000.00	6,060,000.00	-3.1%
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		1,773,012.00	1,773,012.00		35,007.00	35,007.00	-98.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		3,142,490.00	3,142,490.00		350,917.00	350,917.00	-88.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,121,601.00	26,746,781.00	29,868,382.00	3,090,991.00	34,107,420.00	37,198,411.00	24.5%
TOTAL, OTHER STATE REVENUE			8,528,816.00	34,805,842.00	43,334,658.00	8,556,991.00	36,243,344.00	44,800,335.00	3.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	266,280.00	15,056.00	281,336.00	266,280.00	10,038.00	276,318.00	-1.8%
Interest		8660	4,950,000.00	4,002.00	4,954,002.00	4,500,000.00	0.00	4,500,000.00	-9.2%
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%

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)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	181,000.00	181,000.00	0.00	183,000.00	183,000.00	1.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,463,260.00	4,945,936.00	7,409,196.00	1,150,000.00	25,000.00	1,175,000.00	-84.1%
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		7,189,126.00	7,189,126.00		10,723,804.00	10,723,804.00	49.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,679,540.00	12,335,120.00	20,014,660.00	5,916,280.00	10,941,842.00	16,858,122.00	-15.8%
TOTAL, REVENUES			339,316,393.00	97,504,658.00	436,821,051.00	341,818,403.00	61,329,702.00	403,148,105.00	-7.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	98,987,288.00	24,676,436.00	123,663,724.00	100,966,123.00	23,301,124.00	124,267,247.00	0.5%
Certificated Pupil Support Salaries		1200	4,382,644.00	7,023,240.00	11,405,884.00	4,911,900.00	8,311,775.00	13,223,675.00	15.9%
Certificated Supervisors' and Administrators' Salaries		1300	15,350,461.00	1,734,714.00	17,085,175.00	15,652,702.00	1,845,634.00	17,498,336.00	2.4%
Other Certificated Salaries		1900	300,197.00	4,733,802.00	5,033,999.00	804,406.00	5,921,970.00	6,726,376.00	33.6%
TOTAL, CERTIFICATED SALARIES			119,020,590.00	38,168,192.00	157,188,782.00	122,335,131.00	39,380,503.00	161,715,634.00	2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,428,779.00	7,907,703.00	11,336,482.00	4,349,158.00	8,767,428.00	13,116,586.00	15.7%
Classified Support Salaries		2200	16,950,386.00	6,583,995.00	23,534,381.00	17,786,548.00	6,220,262.00	24,006,810.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	4,100,107.00	2,036,084.00	6,136,191.00	4,262,719.00	2,622,311.00	6,885,030.00	12.2%
Clerical, Technical and Office Salaries		2400	12,501,401.00	861,347.00	13,362,748.00	12,962,696.00	1,062,305.00	14,025,001.00	5.0%
Other Classified Salaries		2900	5,193,531.00	80,403.00	5,273,934.00	6,047,971.00	58,082.00	6,106,053.00	15.8%
TOTAL, CLASSIFIED SALARIES			42,174,204.00	17,469,532.00	59,643,736.00	45,409,092.00	18,730,388.00	64,139,480.00	7.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	22,435,142.00	19,749,609.00	42,184,751.00	23,320,892.00	20,145,359.00	43,466,251.00	3.0%
PERS		3201-3202	10,273,766.00	4,441,873.00	14,715,639.00	11,123,145.00	4,803,746.00	15,926,891.00	8.2%
OASDI/Medicare/Alternative		3301-3302	4,894,193.00	1,890,816.00	6,785,009.00	5,042,750.00	2,159,221.00	7,201,971.00	6.1%
Health and Welfare Benefits		3401-3402	12,885,106.00	3,570,395.00	16,455,501.00	13,463,302.00	4,421,142.00	17,884,444.00	8.7%
Unemployment Insurance		3501-3502	81,165.00	27,117.00	108,282.00	83,773.00	29,127.00	112,900.00	4.3%
Workers' Compensation		3601-3602	2,814,651.00	970,461.00	3,785,112.00	2,922,957.00	1,013,251.00	3,936,208.00	4.0%
OPEB, Allocated		3701-3702	2,534,708.00	427,093.00	2,961,801.00	1,383,263.00	460,386.00	1,843,649.00	-37.8%
OPEB, Active Employees		3751-3752	1,709,122.00	499,191.00	2,208,313.00	1,714,841.00	586,840.00	2,301,681.00	4.2%
Other Employee Benefits		3901-3902	1,045,346.00	0.00	1,045,346.00	1,045,347.00	0.00	1,045,347.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,673,199.00	31,576,555.00	90,249,754.00	60,100,270.00	33,619,072.00	93,719,342.00	3.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,029,676.00	2,561,538.00	5,591,214.00	4,249,525.00	2,550,000.00	6,799,525.00	21.6%
Books and Other Reference Materials		4200	363,158.00	1,012,779.00	1,375,937.00	15,240.00	37,730.00	52,970.00	-96.2%
Materials and Supplies		4300	13,461,098.00	17,701,493.00	31,162,591.00	30,310,275.00	7,069,320.00	37,379,595.00	20.0%
Noncapitalized Equipment		4400	18,454,453.00	9,009,671.00	27,464,124.00	708,916.00	3,880,451.00	4,589,367.00	-83.3%
Food		4700	425.00	0.00	425.00	0.00	479,662.00	479,662.00	112,761.6%
TOTAL, BOOKS AND SUPPLIES			35,308,810.00	30,285,481.00	65,594,291.00	35,283,956.00	14,017,163.00	49,301,119.00	-24.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,774,944.00	12,006,424.00	15,781,368.00	3,361,995.00	9,381,255.00	12,743,250.00	-19.3%
Travel and Conferences		5200	598,026.00	1,117,480.00	1,715,516.00	820,693.00	635,347.00	1,456,040.00	-15.1%
Dues and Memberships		5300	122,857.00	6,573.00	129,430.00	694,320.00	7,195.00	701,515.00	442.0%
Insurance		5400 - 5450	3,099,260.00	0.00	3,099,260.00	3,090,442.00	0.00	3,090,442.00	-0.3%
Operations and Housekeeping Services		5500	6,744,486.00	124,000.00	6,868,486.00	7,210,000.00	105,000.00	7,315,000.00	6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,877,023.00	975,969.00	2,852,992.00	963,648.00	839,500.00	1,803,148.00	-36.8%
Transfers of Direct Costs		5710	62,681.00	(62,681.00)	0.00	62,681.00	(62,681.00)	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,375,176.00	11,454,522.00	23,829,698.00	11,010,927.00	7,412,008.00	18,422,935.00	-22.7%
Communications		5900	363,679.00	11,281.00	374,960.00	194,500.00	0.00	194,500.00	-48.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,018,132.00	25,633,578.00	54,651,710.00	27,409,206.00	18,317,624.00	45,726,830.00	-16.3%
CAPITAL OUTLAY									
Land		6100	0.00	47,315.00	47,315.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	21,865,320.00	21,865,320.00	0.00	2,229,966.00	2,229,966.00	-89.8%
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	749,306.00	1,865,262.00	2,614,568.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	31,641.00	47,174.00	78,815.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			780,947.00	23,825,071.00	24,606,018.00	0.00	2,229,966.00	2,229,966.00	-90.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	32,204.00	0.00	32,204.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	4,744,814.00	0.00	4,744,814.00	4,958,603.00	0.00	4,958,603.00	4.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,777,018.00	0.00	4,777,018.00	4,958,603.00	0.00	4,958,603.00	3.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,714,092.00)	1,714,092.00	0.00	(1,764,465.00)	1,764,465.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(540,070.00)	0.00	(540,070.00)	(619,074.00)	0.00	(619,074.00)	14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,254,162.00)	1,714,092.00	(540,070.00)	(2,383,539.00)	1,764,465.00	(619,074.00)	14.6%
TOTAL, EXPENDITURES			287,498,738.00	168,672,501.00	456,171,239.00	293,112,719.00	128,059,181.00	421,171,900.00	-7.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	4,020,075.00	0.00	4,020,075.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,020,075.00	0.00	4,020,075.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

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)	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(49,975,709.00)	49,975,709.00	0.00	(54,654,799.00)	54,654,799.00	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			(49,975,709.00)	49,975,709.00	0.00	(54,654,799.00)	54,654,799.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(53,995,784.00)	49,975,709.00	(4,020,075.00)	(54,654,799.00)	54,654,799.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	320,510,037.00	0.00	320,510,037.00	327,345,132.00	0.00	327,345,132.00	2.1%
2) Federal Revenue		8100-8299	2,598,000.00	50,363,696.00	52,961,696.00	0.00	14,144,516.00	14,144,516.00	-73.3%
3) Other State Revenue		8300-8599	8,528,816.00	34,805,842.00	43,334,658.00	8,556,991.00	36,243,344.00	44,800,335.00	3.4%
4) Other Local Revenue		8600-8799	7,679,540.00	12,335,120.00	20,014,660.00	5,916,280.00	10,941,842.00	16,858,122.00	-15.8%
5) TOTAL, REVENUES			339,316,393.00	97,504,658.00	436,821,051.00	341,818,403.00	61,329,702.00	403,148,105.00	-7.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	173,403,001.00	91,723,646.00	265,126,647.00	178,755,158.00	77,289,992.00	256,045,150.00	-3.4%
2) Instruction - Related Services		2000-2999	35,826,650.00	14,565,550.00	50,392,200.00	37,400,933.00	17,157,090.00	54,558,023.00	8.3%
3) Pupil Services		3000-3999	24,235,444.00	16,752,590.00	40,988,034.00	24,386,131.00	16,567,293.00	40,953,424.00	-0.1%
4) Ancillary Services		4000-4999	4,084,121.00	1,254,916.00	5,339,037.00	5,511,053.00	70,668.00	5,581,721.00	4.5%
5) Community Services		5000-5999	65,652.00	0.00	65,652.00	166,146.00	0.00	166,146.00	153.1%
6) Enterprise		6000-6999	1,150,000.00	0.00	1,150,000.00	0.00	0.00	0.00	-100.0%
7) General Administration		7000-7999	17,898,496.00	1,932,492.00	19,830,988.00	18,528,920.00	1,971,585.00	20,500,505.00	3.4%
8) Plant Services		8000-8999	26,058,356.00	42,443,307.00	68,501,663.00	23,405,775.00	15,002,553.00	38,408,328.00	-43.9%
9) Other Outgo		9000-9999	4,777,018.00	0.00	4,777,018.00	4,958,603.00	0.00	4,958,603.00	3.8%
10) TOTAL, EXPENDITURES			287,498,738.00	168,672,501.00	456,171,239.00	293,112,719.00	128,059,181.00	421,171,900.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			51,817,655.00	(71,167,843.00)	(19,350,188.00)	48,705,684.00	(66,729,479.00)	(18,023,795.00)	-6.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,020,075.00	0.00	4,020,075.00	0.00	0.00	0.00	-100.0%
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	(49,975,709.00)	49,975,709.00	0.00	(54,654,799.00)	54,654,799.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(53,995,784.00)	49,975,709.00	(4,020,075.00)	(54,654,799.00)	54,654,799.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,178,129.00)	(21,192,134.00)	(23,370,263.00)	(5,949,115.00)	(12,074,680.00)	(18,023,795.00)	-22.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,573,835.00	75,239,779.00	112,813,614.00	35,395,706.00	53,092,266.00	88,487,972.00	-21.6%
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)			37,573,835.00	75,239,779.00	112,813,614.00	35,395,706.00	53,092,266.00	88,487,972.00	-21.6%
d) Other Restatements		9795	0.00	(955,379.00)	(955,379.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,573,835.00	74,284,400.00	111,858,235.00	35,395,706.00	53,092,266.00	88,487,972.00	-20.9%
2) Ending Balance, June 30 (E + F1e)			35,395,706.00	53,092,266.00	88,487,972.00	29,446,591.00	41,017,586.00	70,464,177.00	-20.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,005.00	600.00	15,605.00	15,005.00	600.00	15,605.00	0.0%
Stores		9712	277,029.00	0.00	277,029.00	243,889.00	0.00	243,889.00	-12.0%
Prepaid Items		9713	0.00	552,567.00	552,567.00	0.00	552,567.00	552,567.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	52,539,099.00	52,539,099.00	0.00	40,464,419.00	40,464,419.00	-23.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	21,272,188.00	0.00	21,272,188.00	16,550,163.00	0.00	16,550,163.00	-22.2%
Standard Deviation (200 ADA)		0000			0.00	2,500,000.00		2,500,000.00	
Facility Upgrades & Deferred Maintenance		0000			0.00	3,150,000.00		3,150,000.00	
LCFF Supplemental/Concentration Grant		0000			0.00	7,536,122.00		7,536,122.00	
Instruction Materials (Lottery)		1100			0.00	3,364,041.00		3,364,041.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,805,739.00	0.00	13,805,739.00	12,635,157.00	0.00	12,635,157.00	-8.5%
Unassigned/Unappropriated Amount		9790	25,745.00	0.00	25,745.00	2,377.00	0.00	2,377.00	-90.8%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,409,371.00	6,840,980.00
6266	Educator Effectiveness, FY 2021-22	2,094,288.00	1,094,622.00
6300	Lottery : Instructional Materials	1,875,606.00	1,075,606.00
6547	Special Education Early Intervention Preschool Grant	1,898,128.00	1,697,868.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,485,284.00	12,485,284.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,307,239.00	77,273.00
7033	Child Nutrition: School Food Best Practices Apportionment	479,662.00	0.00
7412	A-G Access/Success Grant	1,154,761.00	1,030,740.00
7435	Learning Recovery Emergency Block Grant	26,775,997.00	16,031,402.00
9010	Other Restricted Local	58,763.00	130,644.00
Total, Restricted Balance		52,539,099.00	40,464,419.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,765.00	0.00	-100.0%
5) TOTAL, REVENUES			14,765.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	309.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	73.00	0.00	-400.0%
4) Books and Supplies		4000-4999	56,369.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,749.00	0.00	-100.0%
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			62,500.00	0.00	-700.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,735.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,735.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,629,834.00	1,582,099.00	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,629,834.00	1,582,099.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,629,834.00	1,582,099.00	-2.9%
2) Ending Balance, June 30 (E + F1e)			1,582,099.00	1,582,099.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,582,099.00	1,582,099.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	50,779.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	(700.00)		
b) in Banks		9120	1,583,292.13		
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	3,976.52		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,637,347.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	108.90		
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			108.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			1,637,238.94		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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	14,765.00	0.00	-100.0%
TOTAL, REVENUES			14,765.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	309.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			309.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	59.00	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5.00	0.00	-100.0%
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	6.00	0.00	-100.0%
OPEB, Allocated		3701-3702	3.00	0.00	-100.0%
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			73.00	0.00	-400.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	56,369.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,369.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	5,749.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,749.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			62,500.00	0.00	-700.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,765.00	0.00	-100.0%
5) TOTAL, REVENUES			14,765.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		62,500.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			62,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,735.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,735.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,629,834.00	1,582,099.00	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,629,834.00	1,582,099.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,629,834.00	1,582,099.00	-2.9%
2) Ending Balance, June 30 (E + F1e)			1,582,099.00	1,582,099.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,582,099.00	1,582,099.00	0.0%
c) Committed					

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	1,582,099.00	1,582,099.00
Total, Restricted Balance		1,582,099.00	1,582,099.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	269,101.00	269,101.00	0.0%
3) Other State Revenue		8300-8599	1,911,634.00	1,911,634.00	0.0%
4) Other Local Revenue		8600-8799	139,558.00	121,842.00	-12.7%
5) TOTAL, REVENUES			2,320,293.00	2,302,577.00	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	600,080.00	722,459.00	20.4%
2) Classified Salaries		2000-2999	494,772.00	499,221.00	0.9%
3) Employee Benefits		3000-3999	551,188.00	455,202.00	-17.4%
4) Books and Supplies		4000-4999	378,033.00	329,193.00	-12.9%
5) Services and Other Operating Expenditures		5000-5999	143,070.00	108,148.00	-24.4%
6) Capital Outlay		6000-6999	176,869.00	120,610.00	-31.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	86,631.00	83,446.00	-3.7%
9) TOTAL, EXPENDITURES			2,430,643.00	2,318,279.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(110,350.00)	(15,702.00)	-85.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(110,350.00)	(15,702.00)	-85.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,052.00	15,702.00	-87.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,052.00	15,702.00	-87.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,052.00	15,702.00	-87.5%
2) Ending Balance, June 30 (E + F1e)			15,702.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	15,702.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	59,492.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,900.00)		
b) in Banks		9120	4,323.47		
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			61,915.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(67.21)		
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			(67.21)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			61,982.81		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
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	269,101.00	269,101.00	0.0%
TOTAL, FEDERAL REVENUE			269,101.00	269,101.00	0.0%
OTHER STATE REVENUE					
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	1,822,349.00	1,822,349.00	0.0%
All Other State Revenue	All Other	8590	89,285.00	89,285.00	0.0%
TOTAL, OTHER STATE REVENUE			1,911,634.00	1,911,634.00	0.0%
OTHER LOCAL REVENUE					
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	2,222.00	656.00	-70.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	76,420.00	60,270.00	-21.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	60,916.00	60,916.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			139,558.00	121,842.00	-12.7%
TOTAL, REVENUES			2,320,293.00	2,302,577.00	-0.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	399,535.00	520,610.00	30.3%

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	200,545.00	201,849.00	0.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			600,080.00	722,459.00	20.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	26,732.00	29,351.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	28,875.00	29,826.00	3.3%
Clerical, Technical and Office Salaries		2400	392,646.00	393,564.00	0.2%
Other Classified Salaries		2900	46,519.00	46,480.00	-0.1%
TOTAL, CLASSIFIED SALARIES			494,772.00	499,221.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	315,686.00	223,259.00	-29.3%
PERS		3201-3202	114,517.00	118,883.00	3.8%
OASDI/Medicare/Alternative		3301-3302	44,968.00	46,188.00	2.7%
Health and Welfare Benefits		3401-3402	35,293.00	26,889.00	-23.8%
Unemployment Insurance		3501-3502	585.00	601.00	2.7%
Workers' Compensation		3601-3602	20,192.00	20,787.00	2.9%
OPEB, Allocated		3701-3702	10,136.00	10,411.00	2.7%
OPEB, Active Employees		3751-3752	9,811.00	8,184.00	-16.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			551,188.00	455,202.00	-17.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	28,795.00	25,011.00	-13.1%
Materials and Supplies		4300	267,961.00	224,746.00	-16.1%
Noncapitalized Equipment		4400	81,277.00	79,436.00	-2.3%
TOTAL, BOOKS AND SUPPLIES			378,033.00	329,193.00	-12.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	58,855.00	27,185.00	-53.8%
Dues and Memberships		5300	500.00	500.00	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	16,269.00	16,269.00	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	67,446.00	64,194.00	-4.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			143,070.00	108,148.00	-24.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	176,869.00	120,610.00	-31.8%
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			176,869.00	120,610.00	-31.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	86,631.00	83,446.00	-3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			86,631.00	83,446.00	-3.7%
TOTAL, EXPENDITURES			2,430,643.00	2,318,279.00	-4.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	269,101.00	269,101.00	0.0%
3) Other State Revenue		8300-8599	1,911,634.00	1,911,634.00	0.0%
4) Other Local Revenue		8600-8799	139,558.00	121,842.00	-12.7%
5) TOTAL, REVENUES			2,320,293.00	2,302,577.00	-0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,376,062.00	1,263,716.00	-8.2%
2) Instruction - Related Services	2000-2999		846,260.00	886,041.00	4.7%
3) Pupil Services	3000-3999		78,315.00	40,317.00	-48.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		86,631.00	83,446.00	-3.7%
8) Plant Services	8000-8999		43,375.00	44,759.00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,430,643.00	2,318,279.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(110,350.00)	(15,702.00)	-85.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(110,350.00)	(15,702.00)	-85.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,052.00	15,702.00	-87.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,052.00	15,702.00	-87.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,052.00	15,702.00	-87.5%
2) Ending Balance, June 30 (E + F1e)			15,702.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,702.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) 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	2,258,128.00	2,258,128.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			2,298,128.00	2,298,128.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	126,642.00	105,046.00	-17.1%
5) Services and Other Operating Expenditures		5000-5999	2,140,472.00	2,151,937.00	0.5%
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	6,555.00	1,145.00	-82.5%
9) TOTAL, EXPENDITURES			2,273,669.00	2,258,128.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,459.00	40,000.00	63.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,459.00	40,000.00	63.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	429,939.00	454,398.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,939.00	454,398.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,939.00	454,398.00	5.7%
2) Ending Balance, June 30 (E + F1e)			454,398.00	494,398.00	8.8%
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		9740	454,398.00	494,398.00	8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,537,530.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,200.00)		
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			1,525,330.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	217,598.41		
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			217,598.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,307,731.85		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,253,128.00	2,253,128.00	0.0%
All Other State Revenue	All Other	8590	5,000.00	5,000.00	0.0%
TOTAL, OTHER STATE REVENUE			2,258,128.00	2,258,128.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	0.0%
TOTAL, REVENUES			2,298,128.00	2,298,128.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	18,079.00	2,538.00	-86.0%
Materials and Supplies		4300	108,563.00	102,508.00	-5.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			126,642.00	105,046.00	-17.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,115,472.00	2,126,937.00	0.5%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,140,472.00	2,151,937.00	0.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,555.00	1,145.00	-82.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,555.00	1,145.00	-82.5%
TOTAL, EXPENDITURES			2,273,669.00	2,258,128.00	-0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,258,128.00	2,258,128.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			2,298,128.00	2,298,128.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,267,114.00	2,256,983.00	-0.4%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,555.00	1,145.00	-82.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,273,669.00	2,258,128.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,459.00	40,000.00	63.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,459.00	40,000.00	63.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	429,939.00	454,398.00	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,939.00	454,398.00	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,939.00	454,398.00	5.7%
2) Ending Balance, June 30 (E + F1e)			454,398.00	494,398.00	8.8%
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		9740	454,398.00	494,398.00	8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	4,279.00	4,279.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	103,200.00	103,200.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	30,242.00	30,242.00
6130	Child Development: Center-Based Reserve Account	276,677.00	276,677.00
9010	Other Restricted Local	40,000.00	80,000.00
Total, Restricted Balance		454,398.00	494,398.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,181,135.00	13,800,230.00	4.7%
3) Other State Revenue		8300-8599	10,269,921.00	11,107,000.00	8.2%
4) Other Local Revenue		8600-8799	1,100,031.00	1,504,050.00	36.7%
5) TOTAL, REVENUES			24,551,087.00	26,411,280.00	7.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,278,035.00	6,579,462.00	24.7%
3) Employee Benefits		3000-3999	1,745,791.00	2,562,006.00	46.8%
4) Books and Supplies		4000-4999	9,368,035.00	13,941,378.00	48.8%
5) Services and Other Operating Expenditures		5000-5999	1,700,294.00	1,682,441.00	-1.0%
6) Capital Outlay		6000-6999	653,807.00	915,000.00	39.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	446,884.00	534,483.00	19.6%
9) TOTAL, EXPENDITURES			19,192,846.00	26,214,770.00	36.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,358,241.00	196,510.00	-96.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,358,241.00	196,510.00	-96.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,691,245.00	24,049,486.00	28.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,691,245.00	24,049,486.00	28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,691,245.00	24,049,486.00	28.7%
2) Ending Balance, June 30 (E + F1e)			24,049,486.00	24,245,996.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	250.00	0.00	-100.0%
Stores		9712	452,199.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,597,037.00	24,245,996.00	2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,465,409.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(208,000.00)		
b) in Banks		9120	1,462.25		
c) in Revolving Cash Account		9130	250.00		
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	(141,805.87)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	452,199.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			20,569,515.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	20.79		
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			20.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			20,569,494.33		
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,247,451.00	12,924,238.00	5.5%
Donated Food Commodities		8221	933,684.00	875,992.00	-6.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,181,135.00	13,800,230.00	4.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,269,921.00	11,107,000.00	8.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,269,921.00	11,107,000.00	8.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	20,840.00	23,050.00	10.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	618,592.00	1,000,000.00	61.7%
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	460,599.00	481,000.00	4.4%
TOTAL, OTHER LOCAL REVENUE			1,100,031.00	1,504,050.00	36.7%
TOTAL, REVENUES			24,551,087.00	26,411,280.00	7.6%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,966,860.00	4,767,556.00	20.2%
Classified Supervisors' and Administrators' Salaries		2300	889,115.00	1,301,315.00	46.4%
Clerical, Technical and Office Salaries		2400	422,060.00	510,591.00	21.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,278,035.00	6,579,462.00	24.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,137,779.00	1,526,746.00	34.2%
OASDI/Medicare/Alternative		3301-3302	378,396.00	477,228.00	26.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	50,127.00	292,240.00	483.0%
Unemployment Insurance		3501-3502	2,639.00	3,314.00	25.6%
Workers' Compensation		3601-3602	91,804.00	115,371.00	25.7%
OPEB, Allocated		3701-3702	45,788.00	57,280.00	25.1%
OPEB, Active Employees		3751-3752	39,258.00	89,827.00	128.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,745,791.00	2,562,006.00	46.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	85.00	0.00	-100.0%
Materials and Supplies		4300	698,885.00	1,031,150.00	47.5%
Noncapitalized Equipment		4400	188,850.00	161,490.00	-14.5%
Food		4700	8,480,215.00	12,748,738.00	50.3%
TOTAL, BOOKS AND SUPPLIES			9,368,035.00	13,941,378.00	48.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	70,477.00	27,000.00	-61.7%
Dues and Memberships		5300	5,303.00	5,500.00	3.7%
Insurance		5400-5450	1,866.00	2,000.00	7.2%
Operations and Housekeeping Services		5500	17,141.00	15,000.00	-12.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	616,087.00	584,419.00	-5.1%
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	977,614.00	1,036,222.00	6.0%
Communications		5900	11,806.00	12,300.00	4.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,700,294.00	1,682,441.00	-1.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	399,605.00	0.00	-100.0%
Equipment		6400	254,202.00	915,000.00	259.9%
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			653,807.00	915,000.00	39.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	446,884.00	534,483.00	19.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			446,884.00	534,483.00	19.6%
TOTAL, EXPENDITURES			19,192,846.00	26,214,770.00	36.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,181,135.00	13,800,230.00	4.7%
3) Other State Revenue		8300-8599	10,269,921.00	11,107,000.00	8.2%
4) Other Local Revenue		8600-8799	1,100,031.00	1,504,050.00	36.7%
5) TOTAL, REVENUES			24,551,087.00	26,411,280.00	7.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		17,959,306.00	25,297,368.00	40.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		446,884.00	534,483.00	19.6%
8) Plant Services	8000-8999		786,656.00	382,919.00	-51.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,192,846.00	26,214,770.00	36.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,358,241.00	196,510.00	-96.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,358,241.00	196,510.00	-96.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,691,245.00	24,049,486.00	28.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,691,245.00	24,049,486.00	28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,691,245.00	24,049,486.00	28.7%
2) Ending Balance, June 30 (E + F1e)			24,049,486.00	24,245,996.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	250.00	0.00	-100.0%
Stores		9712	452,199.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,597,037.00	24,245,996.00	2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	22,671,964.00	23,124,413.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	877,769.00	1,115,769.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	41,490.00	0.00
5810	Other Restricted Federal	5,814.00	5,814.00
Total, Restricted Balance		23,597,037.00	24,245,996.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	88,874.00	88,874.00	0.0%
5) TOTAL, REVENUES			88,874.00	88,874.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			88,874.00	88,874.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			88,874.00	88,874.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,091,903.00	50,180,777.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,091,903.00	50,180,777.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,091,903.00	50,180,777.00	0.2%
2) Ending Balance, June 30 (E + F1e)			50,180,777.00	50,269,651.00	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	50,052,877.00	50,052,877.00	0.0%
Student Device Refresh	0000	9760		12,343,339.00	
Curriculum Adoptions	0000	9760		37,709,538.00	
d) Assigned					
Other Assignments		9780	127,900.00	216,774.00	69.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,224,800.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	(655,300.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			51,569,500.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			51,569,500.10		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	88,874.00	88,874.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			88,874.00	88,874.00	0.0%
TOTAL, REVENUES			88,874.00	88,874.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	88,874.00	88,874.00	0.0%
5) TOTAL, REVENUES			88,874.00	88,874.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			88,874.00	88,874.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			88,874.00	88,874.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,091,903.00	50,180,777.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,091,903.00	50,180,777.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,091,903.00	50,180,777.00	0.2%
2) Ending Balance, June 30 (E + F1e)			50,180,777.00	50,269,651.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	50,052,877.00	50,052,877.00	0.0%
Student Device Refresh	0000	9760		12,343,339.00	
Curriculum Adoptions	0000	9760		37,709,538.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	127,900.00	216,774.00	69.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) 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	85,189.00	85,189.00	0.0%
5) TOTAL, REVENUES			85,189.00	85,189.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			85,189.00	85,189.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			85,189.00	85,189.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,237,228.00	4,322,417.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,237,228.00	4,322,417.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,237,228.00	4,322,417.00	2.0%
2) Ending Balance, June 30 (E + F1e)			4,322,417.00	4,407,606.00	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	4,322,417.00	4,407,606.00	2.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,434,036.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	(64,400.00)		
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			4,369,636.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			4,369,636.26		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	85,189.00	85,189.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,189.00	85,189.00	0.0%
TOTAL, REVENUES			85,189.00	85,189.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,189.00	85,189.00	0.0%
5) TOTAL, REVENUES			85,189.00	85,189.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			85,189.00	85,189.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			85,189.00	85,189.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,237,228.00	4,322,417.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,237,228.00	4,322,417.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,237,228.00	4,322,417.00	2.0%
2) Ending Balance, June 30 (E + F1e)			4,322,417.00	4,407,606.00	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,322,417.00	4,407,606.00	2.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) 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	15,760,714.00	9,115,426.00	-42.2%
5) TOTAL, REVENUES			15,760,714.00	9,115,426.00	-42.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	154,659.00	0.00	-100.0%
3) Employee Benefits		3000-3999	61,851.00	0.00	-100.0%
4) Books and Supplies		4000-4999	355,872.00	16,119.00	-95.5%
5) Services and Other Operating Expenditures		5000-5999	705,430.00	178,238.00	-74.7%
6) Capital Outlay		6000-6999	34,810,251.00	115,370,122.00	231.4%
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			36,088,063.00	115,564,479.00	220.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,327,349.00)	(106,449,053.00)	423.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	65,000,000.00	65,000,000.00	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			65,000,000.00	65,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,672,651.00	(41,449,053.00)	-192.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,552,871.00	133,225,522.00	50.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,552,871.00	133,225,522.00	50.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,552,871.00	133,225,522.00	50.4%
2) Ending Balance, June 30 (E + F1e)			133,225,522.00	91,776,469.00	-31.1%
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	133,225,522.00	91,776,469.00	-31.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	144,401,249.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,597,100.00)		
b) in Banks		9120	3,812.22		
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			142,807,961.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,082,873.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,082,873.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			141,725,088.26		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	11,537,723.00	6,548,922.00	-43.2%
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	4,222,991.00	2,566,504.00	-39.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,760,714.00	9,115,426.00	-42.2%
TOTAL, REVENUES			15,760,714.00	9,115,426.00	-42.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	29,568.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	125,091.00	0.00	-100.0%
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			154,659.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,263.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	9,544.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	5,527.00	0.00	-100.0%
Unemployment Insurance		3501-3502	77.00	0.00	-100.0%
Workers' Compensation		3601-3602	2,663.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,275.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	1,502.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			61,851.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	344,401.00	4,648.00	-98.7%
Noncapitalized Equipment		4400	11,471.00	11,471.00	0.0%
TOTAL, BOOKS AND SUPPLIES			355,872.00	16,119.00	-95.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,405.00	60,786.00	-27.1%
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	622,025.00	117,452.00	-81.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			705,430.00	178,238.00	-74.7%
CAPITAL OUTLAY					
Land		6100	131,286.00	222,519.00	69.5%
Land Improvements		6170	3,063,985.00	1,498,739.00	-51.1%
Buildings and Improvements of Buildings		6200	31,599,398.00	113,633,282.00	259.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	15,472.00	15,472.00	0.0%
Equipment Replacement		6500	110.00	110.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,810,251.00	115,370,122.00	231.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			36,088,063.00	115,564,479.00	220.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	65,000,000.00	65,000,000.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			65,000,000.00	65,000,000.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			65,000,000.00	65,000,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,760,714.00	9,115,426.00	-42.2%
5) TOTAL, REVENUES			15,760,714.00	9,115,426.00	-42.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		35,573,563.00	115,557,779.00	224.8%
9) Other Outgo	9000-9999	Except 7600-7699	514,500.00	6,700.00	-98.7%
10) TOTAL, EXPENDITURES			36,088,063.00	115,564,479.00	220.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(20,327,349.00)	(106,449,053.00)	423.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	65,000,000.00	65,000,000.00	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			65,000,000.00	65,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,672,651.00	(41,449,053.00)	-192.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,552,871.00	133,225,522.00	50.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,552,871.00	133,225,522.00	50.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,552,871.00	133,225,522.00	50.4%
2) Ending Balance, June 30 (E + F1e)			133,225,522.00	91,776,469.00	-31.1%
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	133,225,522.00	91,776,469.00	-31.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	133,225,522.00	91,776,469.00
Total, Restricted Balance		133,225,522.00	91,776,469.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	10,934,502.00	9,961,223.00	-8.9%
5) TOTAL, REVENUES			10,934,502.00	9,961,223.00	-8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3.00	3.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	295,196.00	292,082.00	-1.1%
6) Capital Outlay		6000-6999	9,386,164.00	8,543,264.00	-9.0%
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			9,681,363.00	8,835,349.00	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,253,139.00	1,125,874.00	-10.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,253,139.00	1,125,874.00	-10.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,519,059.00	49,772,198.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,519,059.00	49,772,198.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,519,059.00	49,772,198.00	2.6%
2) Ending Balance, June 30 (E + F1e)			49,772,198.00	50,898,072.00	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	49,772,198.00	50,898,072.00	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,197,038.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(738,400.00)		
b) in Banks		9120	1,764,515.41		
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			57,223,154.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			57,223,154.16		
OTHER STATE REVENUE					
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
OTHER LOCAL REVENUE					
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	1,561,154.00	1,239,941.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	9,328,463.00	8,676,397.00
Other Local Revenue					
All Other Local Revenue			8699	44,885.00	44,885.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			10,934,502.00	9,961,223.00	-8.9%
TOTAL, REVENUES			10,934,502.00	9,961,223.00	-8.9%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3.00	3.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3.00	3.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	295,196.00	292,082.00	-1.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			295,196.00	292,082.00	-1.1%
CAPITAL OUTLAY					
Land		6100	8,250.00	8,250.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,377,914.00	8,535,014.00	-9.0%
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			9,386,164.00	8,543,264.00	-9.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,681,363.00	8,835,349.00	-8.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,934,502.00	9,961,223.00	-8.9%
5) TOTAL, REVENUES			10,934,502.00	9,961,223.00	-8.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		277,581.00	277,581.00	0.0%
8) Plant Services	8000-8999		9,403,782.00	8,557,768.00	-9.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,681,363.00	8,835,349.00	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,253,139.00	1,125,874.00	-10.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,253,139.00	1,125,874.00	-10.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,519,059.00	49,772,198.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,519,059.00	49,772,198.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,519,059.00	49,772,198.00	2.6%
2) Ending Balance, June 30 (E + F1e)			49,772,198.00	50,898,072.00	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	49,772,198.00	50,898,072.00	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	49,772,198.00	50,898,072.00
Total, Restricted Balance		49,772,198.00	50,898,072.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,184.00	2,184.00	0.0%
5) TOTAL, REVENUES			2,184.00	2,184.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,184.00	2,184.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,184.00	2,184.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,541.00	33,725.00	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,541.00	33,725.00	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,541.00	33,725.00	6.9%
2) Ending Balance, June 30 (E + F1e)			33,725.00	35,909.00	6.5%
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	33,725.00	35,909.00	6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,027.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(500.00)		
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			32,527.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			32,527.49		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
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			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,184.00	2,184.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,184.00	2,184.00	0.0%
TOTAL, REVENUES			2,184.00	2,184.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,184.00	2,184.00	0.0%
5) TOTAL, REVENUES			2,184.00	2,184.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,184.00	2,184.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,184.00	2,184.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,541.00	33,725.00	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,541.00	33,725.00	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,541.00	33,725.00	6.9%
2) Ending Balance, June 30 (E + F1e)			33,725.00	35,909.00	6.5%
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	33,725.00	35,909.00	6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24	2024-25
			Estimated Actuals	Budget
	7710	State School Facilities Projects	33,725.00	35,909.00
Total, Restricted Balance			33,725.00	35,909.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	578,126.00	578,126.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,105,783.00	1,202,809.00	-42.9%
5) TOTAL, REVENUES			2,683,909.00	1,780,935.00	-33.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	79,450.00	74,714.00	-6.0%
5) Services and Other Operating Expenditures		5000-5999	275,346.00	135,799.00	-50.7%
6) Capital Outlay		6000-6999	21,933,188.00	14,881,208.00	-32.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,605,087.00	2,518,217.00	-3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,893,071.00	17,609,938.00	-29.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,209,162.00)	(15,829,003.00)	-28.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,209,162.00)	(15,829,003.00)	-13.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,602,597.00	48,658,218.00	-28.0%
b) Audit Adjustments		9793	(735,217.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			66,867,380.00	48,658,218.00	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,867,380.00	48,658,218.00	-27.2%
2) Ending Balance, June 30 (E + F1e)			48,658,218.00	32,829,215.00	-32.5%
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	48,658,218.00	32,829,215.00	-32.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	58,980,632.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(879,000.00)		
b) in Banks		9120	8,148.61		
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			58,109,780.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(901,869.47)		
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			(901,869.47)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			59,011,650.37		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	578,126.00	578,126.00	0.0%
TOTAL, FEDERAL REVENUE			578,126.00	578,126.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	236,354.00	12,504.00	-94.7%
Interest		8660	1,803,882.00	1,136,553.00	-37.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	65,547.00	53,752.00	-18.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,105,783.00	1,202,809.00	-42.9%
TOTAL, REVENUES			2,683,909.00	1,780,935.00	-33.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

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%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	558.00	558.00	0.0%	
Noncapitalized Equipment		4400	78,892.00	74,156.00	-6.0%	
TOTAL, BOOKS AND SUPPLIES			79,450.00	74,714.00	-6.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	66,600.00	41,700.00	-37.4%	
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	190,992.00	75,243.00	-60.6%	
Communications		5900	17,754.00	18,856.00	6.2%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			275,346.00	135,799.00	-50.7%	
CAPITAL OUTLAY						
Land		6100	36,247.00	32,400.00	-10.6%	
Land Improvements		6170	877,876.00	400,000.00	-54.4%	
Buildings and Improvements of Buildings		6200	17,469,147.00	12,341,576.00	-29.4%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	2,439,900.00	1,979,882.00	-18.9%	
Equipment Replacement		6500	1,110,018.00	127,350.00	-88.5%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			21,933,188.00	14,881,208.00	-32.2%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	608,087.00	521,217.00	-14.3%
Other Debt Service - Principal			7439	1,997,000.00	1,997,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				2,605,087.00	2,518,217.00	-3.3%
TOTAL, EXPENDITURES				24,893,071.00	17,609,938.00	-29.3%
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	4,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN				4,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
OTHER SOURCES/USES						
SOURCES						
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%

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			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	578,126.00	578,126.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,105,783.00	1,202,809.00	-42.9%
5) TOTAL, REVENUES			2,683,909.00	1,780,935.00	-33.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		22,287,984.00	15,091,721.00	-32.3%
9) Other Outgo	9000-9999	Except 7600-7699	2,605,087.00	2,518,217.00	-3.3%
10) TOTAL, EXPENDITURES			24,893,071.00	17,609,938.00	-29.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(22,209,162.00)	(15,829,003.00)	-28.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,209,162.00)	(15,829,003.00)	-13.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,602,597.00	48,658,218.00	-28.0%
b) Audit Adjustments		9793	(735,217.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			66,867,380.00	48,658,218.00	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,867,380.00	48,658,218.00	-27.2%
2) Ending Balance, June 30 (E + F1e)			48,658,218.00	32,829,215.00	-32.5%
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	48,658,218.00	32,829,215.00	-32.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	48,658,218.00	32,829,215.00
Total, Restricted Balance		48,658,218.00	32,829,215.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	17,281,485.00	11,298,820.00	-34.6%
5) TOTAL, REVENUES			17,281,485.00	11,298,820.00	-34.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	51,689.00	0.00	-100.0%
3) Employee Benefits		3000-3999	21,778.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	255,525.00	250,711.00	-1.9%
6) Capital Outlay		6000-6999	3,336,684.00	3,170,411.00	-5.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,765,531.00	3,732,181.00	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,431,207.00	7,153,303.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,850,278.00	4,145,517.00	-57.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,141,717.00	710,000.00	-37.8%
b) Transfers Out		7600-7629	5,460,660.00	4,406,743.00	-19.3%
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			(4,318,943.00)	(3,696,743.00)	-14.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,531,335.00	448,774.00	-91.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,989,346.00	46,520,681.00	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,989,346.00	46,520,681.00	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,989,346.00	46,520,681.00	13.5%
2) Ending Balance, June 30 (E + F1e)			46,520,681.00	46,969,455.00	1.0%
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	46,520,681.00	46,969,455.00	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,724,765.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(220,600.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	26,072,376.06		
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			42,576,541.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			42,576,541.90		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	15,867,378.00	10,240,060.00	-35.5%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,414,107.00	1,058,760.00	-25.1%
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			17,281,485.00	11,298,820.00	-34.6%
TOTAL, REVENUES			17,281,485.00	11,298,820.00	-34.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	51,689.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			51,689.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,066.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	3,856.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	3,000.00	0.00	-100.0%
Unemployment Insurance		3501-3502	26.00	0.00	-100.0%
Workers' Compensation		3601-3602	890.00	0.00	-100.0%
OPEB, Allocated		3701-3702	422.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	518.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,778.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	255,525.00	250,711.00	-1.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			255,525.00	250,711.00	-1.9%
CAPITAL OUTLAY					
Land		6100	18,758.00	18,758.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,317,926.00	3,151,653.00	-5.0%
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			3,336,684.00	3,170,411.00	-5.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
		7211	0.00	0.00	0.0%
		7212	0.00	0.00	0.0%
		7213	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
Debt Service					
		7435	0.00	0.00	0.0%
		7438	1,094,548.00	978,691.00	-10.6%
		7439	2,670,983.00	2,753,490.00	3.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,765,531.00	3,732,181.00	-0.9%
TOTAL, EXPENDITURES			7,431,207.00	7,153,303.00	-3.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,141,717.00	710,000.00	-37.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,141,717.00	710,000.00	-37.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,460,660.00	4,406,743.00	-19.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			5,460,660.00	4,406,743.00	-19.3%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,318,943.00)	(3,696,743.00)	-14.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,281,485.00	11,298,820.00	-34.6%
5) TOTAL, REVENUES			17,281,485.00	11,298,820.00	-34.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,665,676.00	3,421,122.00	-6.7%
9) Other Outgo	9000-9999	Except 7600-7699	3,765,531.00	3,732,181.00	-0.9%
10) TOTAL, EXPENDITURES			7,431,207.00	7,153,303.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			9,850,278.00	4,145,517.00	-57.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,141,717.00	710,000.00	-37.8%
b) Transfers Out		7600-7629	5,460,660.00	4,406,743.00	-19.3%
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			(4,318,943.00)	(3,696,743.00)	-14.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,531,335.00	448,774.00	-91.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,989,346.00	46,520,681.00	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,989,346.00	46,520,681.00	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,989,346.00	46,520,681.00	13.5%
2) Ending Balance, June 30 (E + F1e)			46,520,681.00	46,969,455.00	1.0%
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	46,520,681.00	46,969,455.00	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	46,520,681.00	46,969,455.00
Total, Restricted Balance		46,520,681.00	46,969,455.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	218,326.00	218,326.00	0.0%
4) Other Local Revenue		8600-8799	45,591,399.00	45,591,399.00	0.0%
5) TOTAL, REVENUES			45,809,725.00	45,809,725.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	22,309,441.00	24,965,666.00	11.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,309,441.00	24,965,666.00	11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,500,284.00	20,844,059.00	-11.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,674,091.00	3,674,091.00	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			3,674,091.00	3,674,091.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,174,375.00	24,518,150.00	-9.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,431,161.00	57,605,536.00	89.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,431,161.00	57,605,536.00	89.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,431,161.00	57,605,536.00	89.3%
2) Ending Balance, June 30 (E + F1e)			57,605,536.00	82,123,686.00	42.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,605,536.00	82,123,686.00	42.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,970,771.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(463,100.00)		
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			36,507,671.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			36,507,671.98		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	218,326.00	218,326.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			218,326.00	218,326.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	40,358,490.00	40,358,490.00	0.0%
Unsecured Roll		8612	2,911,757.00	2,911,757.00	0.0%
Prior Years' Taxes		8613	9,231.00	9,231.00	0.0%
Supplemental Taxes		8614	1,887,681.00	1,887,681.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	424,240.00	424,240.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,591,399.00	45,591,399.00	0.0%
TOTAL, REVENUES			45,809,725.00	45,809,725.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	13,894,907.00	12,616,970.00	-9.2%
Bond Interest and Other Service Charges		7434	8,414,534.00	12,348,696.00	46.8%
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)			22,309,441.00	24,965,666.00	11.9%
TOTAL, EXPENDITURES			22,309,441.00	24,965,666.00	11.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	3,674,091.00	3,674,091.00	0.0%
(c) TOTAL, SOURCES			3,674,091.00	3,674,091.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,674,091.00	3,674,091.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	218,326.00	218,326.00	0.0%
4) Other Local Revenue		8600-8799	45,591,399.00	45,591,399.00	0.0%
5) TOTAL, REVENUES			45,809,725.00	45,809,725.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	22,309,441.00	24,965,666.00	11.9%
10) TOTAL, EXPENDITURES			22,309,441.00	24,965,666.00	11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			23,500,284.00	20,844,059.00	-11.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,674,091.00	3,674,091.00	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			3,674,091.00	3,674,091.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,174,375.00	24,518,150.00	-9.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,431,161.00	57,605,536.00	89.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,431,161.00	57,605,536.00	89.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,431,161.00	57,605,536.00	89.3%
2) Ending Balance, June 30 (E + F1e)			57,605,536.00	82,123,686.00	42.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,605,536.00	82,123,686.00	42.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	57,605,536.00	82,123,686.00
Total, Restricted Balance		57,605,536.00	82,123,686.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	73,529.00	73,529.00	0.0%
5) TOTAL, REVENUES			73,529.00	73,529.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,840,752.00	3,912,896.00	1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,840,752.00	3,912,896.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,767,223.00)	(3,839,367.00)	1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,318,943.00	3,696,743.00	-14.4%
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			4,318,943.00	3,696,743.00	-14.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			551,720.00	(142,624.00)	-125.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,458,397.00	5,010,117.00	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,458,397.00	5,010,117.00	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,458,397.00	5,010,117.00	12.4%
2) Ending Balance, June 30 (E + F1e)			5,010,117.00	4,867,493.00	-2.8%
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		9740	5,010,117.00	4,867,493.00	-2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	3,962,199.21		
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			3,962,199.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,962,199.21		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	73,529.00	73,529.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,529.00	73,529.00	0.0%
TOTAL, REVENUES			73,529.00	73,529.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,873,066.00	1,868,437.00	-0.2%
Other Debt Service - Principal		7439	1,967,686.00	2,044,459.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,840,752.00	3,912,896.00	1.9%
TOTAL, EXPENDITURES			3,840,752.00	3,912,896.00	1.9%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,318,943.00	3,696,743.00	-14.4%
(a) TOTAL, INTERFUND TRANSFERS IN			4,318,943.00	3,696,743.00	-14.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,318,943.00	3,696,743.00	-14.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,529.00	73,529.00	0.0%
5) TOTAL, REVENUES			73,529.00	73,529.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,840,752.00	3,912,896.00	1.9%
10) TOTAL, EXPENDITURES			3,840,752.00	3,912,896.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,767,223.00)	(3,839,367.00)	1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,318,943.00	3,696,743.00	-14.4%
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			4,318,943.00	3,696,743.00	-14.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			551,720.00	(142,624.00)	-125.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,458,397.00	5,010,117.00	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,458,397.00	5,010,117.00	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,458,397.00	5,010,117.00	12.4%
2) Ending Balance, June 30 (E + F1e)			5,010,117.00	4,867,493.00	-2.8%
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		9740	5,010,117.00	4,867,493.00	-2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	5,010,117.00	4,867,493.00
Total, Restricted Balance		<u>5,010,117.00</u>	<u>4,867,493.00</u>

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
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	33,847.00	30,000.00	-11.4%
5) TOTAL, REVENUES			33,847.00	30,000.00	-11.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	64,998.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	32,952.00	30,000.00	-9.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			97,950.00	30,000.00	-69.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(64,103.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,075.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,075.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(44,028.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,028.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,028.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,028.00	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,071.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(700.00)		
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			23,371.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	64.21		
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			64.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			23,307.35		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	657.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	33,190.00	30,000.00	-9.6%
TOTAL, OTHER LOCAL REVENUE			33,847.00	30,000.00	-11.4%
TOTAL, REVENUES			33,847.00	30,000.00	-11.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	64,998.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			64,998.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,920.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	28,032.00	30,000.00	7.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			32,952.00	30,000.00	-9.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			97,950.00	30,000.00	-69.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	20,075.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,075.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			20,075.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,847.00	30,000.00	-11.4%
5) TOTAL, REVENUES			33,847.00	30,000.00	-11.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		97,950.00	30,000.00	-69.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			97,950.00	30,000.00	-69.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(64,103.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,075.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,075.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(44,028.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,028.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,028.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,028.00	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,350,489.00	1,145,458.00	-15.2%
5) TOTAL, REVENUES			1,350,489.00	1,145,458.00	-15.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	197,443.00	206,205.00	4.4%
3) Employee Benefits		3000-3999	82,138.00	86,253.00	5.0%
4) Books and Supplies		4000-4999	64,970.00	65,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,005,938.00	788,000.00	-21.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,350,489.00	1,145,458.00	-15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
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 Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(234,152.87)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(700.00)		
b) in Banks		9120	4,912.27		
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			(229,940.60)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(.85)		
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			(.85)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			(229,939.75)		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,516.00	4,516.00	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	1,294,350.00	1,088,942.00	-15.9%
All Other Fees and Contracts		8689	30,000.00	30,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,623.00	22,000.00	1.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,350,489.00	1,145,458.00	-15.2%
TOTAL, REVENUES			1,350,489.00	1,145,458.00	-15.2%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	107,818.00	111,544.00	3.5%
Clerical, Technical and Office Salaries		2400	89,625.00	94,661.00	5.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			197,443.00	206,205.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	50,504.00	53,575.00	6.1%
OASDI/Medicare/Alternative		3301-3302	15,098.00	15,770.00	4.5%
Health and Welfare Benefits		3401-3402	9,095.00	9,094.00	0.0%
Unemployment Insurance		3501-3502	99.00	103.00	4.0%
Workers' Compensation		3601-3602	3,399.00	3,597.00	5.8%
OPEB, Allocated		3701-3702	1,612.00	1,783.00	10.6%
OPEB, Active Employees		3751-3752	2,331.00	2,331.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			82,138.00	86,253.00	5.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	64,970.00	65,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			64,970.00	65,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,471.00	83,000.00	-0.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	922,467.00	705,000.00	-23.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,005,938.00	788,000.00	-21.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,350,489.00	1,145,458.00	-15.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,350,489.00	1,145,458.00	-15.2%
5) TOTAL, REVENUES			1,350,489.00	1,145,458.00	-15.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,350,489.00	1,145,458.00	-15.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,350,489.00	1,145,458.00	-15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
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 Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	500,000.00	0.0%
5) TOTAL, REVENUES			500,000.00	500,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	72,700.00	72,700.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			72,700.00	72,700.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			427,300.00	427,300.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			427,300.00	427,300.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,504,506.00	16,931,806.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,504,506.00	16,931,806.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,504,506.00	16,931,806.00	2.6%
2) Ending Net Position, June 30 (E + F1e)			16,931,806.00	17,359,106.00	2.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	16,931,806.00	17,359,106.00	2.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	18,120,316.06		
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		9400			
11) TOTAL, ASSETS			18,120,316.06		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			18,120,316.06		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	500,000.00	500,000.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,000.00	500,000.00	0.0%
TOTAL, REVENUES			500,000.00	500,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	72,700.00	72,700.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			72,700.00	72,700.00	0.0%
TOTAL, EXPENSES			72,700.00	72,700.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	500,000.00	0.0%
5) TOTAL, REVENUES			500,000.00	500,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		72,700.00	72,700.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			72,700.00	72,700.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			427,300.00	427,300.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			427,300.00	427,300.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,504,506.00	16,931,806.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,504,506.00	16,931,806.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,504,506.00	16,931,806.00	2.6%
2) Ending Net Position, June 30 (E + F1e)			16,931,806.00	17,359,106.00	2.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	16,931,806.00	17,359,106.00	2.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	16,931,806.00	17,359,106.00
Total, Restricted Net Position		16,931,806.00	17,359,106.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	761.00	761.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			761.00	761.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			761.00	761.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			761.00	761.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	761.00	761.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	761.32		
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			761.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			761.32		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	761.00	761.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			761.00	761.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			761.00	761.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			761.00	761.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	761.00	761.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

	Resource	Description	2023-24	2024-25
			Estimated Actuals	Budget
	9010	Other Restricted Local	761.00	761.00
Total, Restricted Net Position			761.00	761.00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	23,310.44	23,310.44	23,412.50	23,536.22	23,536.22	23,536.22
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	23,310.44	23,310.44	23,412.50	23,536.22	23,536.22	23,536.22
5. District Funded County Program ADA						
a. County Community Schools	37.96	37.96	37.96	37.96	37.96	37.96
b. Special Education-Special Day Class	226.06	226.06	226.06	226.06	226.06	226.06
c. Special Education-NPS/LCI	1.80	1.80	1.80	1.80	1.80	1.80
d. Special Education Extended Year	16.64	16.64	16.64	16.64	16.64	16.64
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	282.46	282.46	282.46	282.46	282.46	282.46
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	23,592.90	23,592.90	23,694.96	23,818.68	23,818.68	23,818.68
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	0.00	0.00	(619,074.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	83,446.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	1,145.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	534,483.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					710,000.00	4,406,743.00		
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					3,696,743.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	619,074.00	(619,074.00)	4,406,743.00	4,406,743.00		

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	327,345,132.00	6.91%	349,955,172.00	3.90%	363,604,894.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	8,556,991.00	1.16%	8,655,991.00	2.22%	8,847,991.00
4. Other Local Revenues	8600-8799	5,916,280.00	0.00%	5,916,280.00	0.00%	5,916,280.00
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	(54,654,799.00)	4.35%	(57,032,398.00)	3.56%	(59,064,380.00)
6. Total (Sum lines A1 thru A5c)		287,163,604.00	7.08%	307,495,045.00	3.84%	319,304,785.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				122,335,131.00		129,186,610.00
b. Step & Column Adjustment				1,740,898.00		1,745,551.00
c. Cost-of-Living Adjustment				2,869,581.00		3,140,315.00
d. Other Adjustments				2,241,000.00		1,700,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	122,335,131.00	5.60%	129,186,610.00	5.10%	135,772,476.00
2. Classified Salaries						
a. Base Salaries				45,409,092.00		47,618,722.00
b. Step & Column Adjustment				701,040.00		512,262.00
c. Cost-of-Living Adjustment				1,006,890.00		1,099,260.00
d. Other Adjustments				501,700.00		163,600.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,409,092.00	4.87%	47,618,722.00	3.73%	49,393,844.00
3. Employee Benefits	3000-3999	60,100,270.00	4.86%	63,023,495.00	4.07%	65,590,235.00
4. Books and Supplies	4000-4999	35,283,956.00	-0.56%	35,087,137.00	-6.69%	32,739,775.00
5. Services and Other Operating Expenditures	5000-5999	27,409,206.00	2.49%	28,090,582.00	2.48%	28,786,830.00
6. Capital Outlay	6000-6999	0.00	0.00%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,958,603.00	2.95%	5,104,819.00	1.05%	5,158,217.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,383,539.00)	0.00%	(2,383,539.00)	0.00%	(2,383,539.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	3,000,000.00
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)		293,112,719.00	4.36%	305,877,826.00	4.03%	318,207,838.00

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)		(5,949,115.00)		1,617,219.00		1,096,947.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		35,395,706.00		29,446,591.00		31,063,810.00
2. Ending Fund Balance (Sum lines C and D1)		29,446,591.00		31,063,810.00		32,160,757.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	258,894.00		258,894.00		258,894.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	16,550,163.00		17,820,163.00		18,690,163.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,635,157.00		12,979,173.00		13,209,173.00
2. Unassigned/Unappropriated	9790	2,377.00		5,580.00		2,527.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,446,591.00		31,063,810.00		32,160,757.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,635,157.00		12,979,173.00		13,209,173.00
c. Unassigned/Unappropriated	9790	2,377.00		5,580.00		2,527.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		12,637,534.00		12,984,753.00		13,211,700.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2025-26: LCFF COLA 2.93%; salary COLA 2.49%; increase FTE for growth and continued implementation of Universal Transitional Kindergarten (UTK). 2026-27: LCFF COLA 3.08%; salary COLA 2.62%; increase FTE for growth.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	14,144,516.00	0.00%	14,144,516.00	0.00%	14,144,516.00
3. Other State Revenues	8300-8599	36,243,344.00	-29.44%	25,575,029.00	0.20%	25,625,029.00
4. Other Local Revenues	8600-8799	10,941,842.00	2.87%	11,255,852.00	3.02%	11,595,609.00
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	54,654,799.00	4.35%	57,032,398.00	3.56%	59,064,380.00
6. Total (Sum lines A1 thru A5c)		115,984,501.00	-6.88%	108,007,795.00	2.24%	110,429,534.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,380,503.00		40,762,163.00
b. Step & Column Adjustment				584,920.00		571,802.00
c. Cost-of-Living Adjustment				796,740.00		874,193.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,380,503.00	3.51%	40,762,163.00	3.55%	42,208,158.00
2. Classified Salaries						
a. Base Salaries				18,730,388.00		19,497,532.00
b. Step & Column Adjustment				347,741.00		321,543.00
c. Cost-of-Living Adjustment				419,403.00		460,712.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,730,388.00	4.10%	19,497,532.00	4.01%	20,279,787.00
3. Employee Benefits	3000-3999	33,619,072.00	2.07%	34,314,999.00	2.02%	35,009,000.00
4. Books and Supplies	4000-4999	14,017,163.00	-17.78%	11,524,501.00	0.87%	11,624,501.00
5. Services and Other Operating Expenditures	5000-5999	18,317,624.00	2.62%	18,797,624.00	-40.89%	11,112,022.00
6. Capital Outlay	6000-6999	2,229,966.00	-95.52%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,764,465.00	0.00%	1,764,465.00	0.00%	1,764,465.00
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)		128,059,181.00	-1.01%	126,761,284.00	-3.68%	122,097,933.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(12,074,680.00)		(18,753,489.00)		(11,668,399.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		53,092,266.00		41,017,586.00		22,264,097.00
2. Ending Fund Balance (Sum lines C and D1)		41,017,586.00		22,264,097.00		10,595,698.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	553,167.00		553,167.00		553,167.00
b. Restricted	9740	40,464,419.00		21,710,930.00		10,042,531.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,017,586.00		22,264,097.00		10,595,698.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2025-26: LCFF COLA 2.93%; salary COLA 2.49%. 2026-27: LCFF COLA 3.08%; salary COLA 2.62%.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	327,345,132.00	6.91%	349,955,172.00	3.90%	363,604,894.00
2. Federal Revenues	8100-8299	14,144,516.00	0.00%	14,144,516.00	0.00%	14,144,516.00
3. Other State Revenues	8300-8599	44,800,335.00	-23.59%	34,231,020.00	0.71%	34,473,020.00
4. Other Local Revenues	8600-8799	16,858,122.00	1.86%	17,172,132.00	1.98%	17,511,889.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		403,148,105.00	3.06%	415,502,840.00	3.43%	429,734,319.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				161,715,634.00		169,948,773.00
b. Step & Column Adjustment				2,325,818.00		2,317,353.00
c. Cost-of-Living Adjustment				3,666,321.00		4,014,508.00
d. Other Adjustments				2,241,000.00		1,700,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	161,715,634.00	5.09%	169,948,773.00	4.73%	177,980,634.00
2. Classified Salaries						
a. Base Salaries				64,139,480.00		67,116,254.00
b. Step & Column Adjustment				1,048,781.00		833,805.00
c. Cost-of-Living Adjustment				1,426,293.00		1,559,972.00
d. Other Adjustments				501,700.00		163,600.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,139,480.00	4.64%	67,116,254.00	3.81%	69,673,631.00
3. Employee Benefits	3000-3999	93,719,342.00	3.86%	97,338,494.00	3.35%	100,599,235.00
4. Books and Supplies	4000-4999	49,301,119.00	-5.46%	46,611,638.00	-4.82%	44,364,276.00
5. Services and Other Operating Expenditures	5000-5999	45,726,830.00	2.54%	46,888,206.00	-14.91%	39,898,852.00
6. Capital Outlay	6000-6999	2,229,966.00	-88.79%	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,958,603.00	2.95%	5,104,819.00	1.05%	5,158,217.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(619,074.00)	0.00%	(619,074.00)	0.00%	(619,074.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	3,000,000.00
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)		421,171,900.00	2.72%	432,639,110.00	1.77%	440,305,771.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(18,023,795.00)		(17,136,270.00)		(10,571,452.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		88,487,972.00		70,464,177.00		53,327,907.00
2. Ending Fund Balance (Sum lines C and D1)		70,464,177.00		53,327,907.00		42,756,455.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	812,061.00		812,061.00		812,061.00
b. Restricted	9740	40,464,419.00		21,710,930.00		10,042,531.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	16,550,163.00		17,820,163.00		18,690,163.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,635,157.00		12,979,173.00		13,209,173.00
2. Unassigned/Unappropriated	9790	2,377.00		5,580.00		2,527.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		70,464,177.00		53,327,907.00		42,756,455.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,635,157.00		12,979,173.00		13,209,173.00
c. Unassigned/Unappropriated	9790	2,377.00		5,580.00		2,527.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		12,637,534.00		12,984,753.00		13,211,700.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		23,536.22		24,220.89		24,822.89
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		421,171,900.00		432,639,110.00		440,305,771.00
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)						
		421,171,900.00		432,639,110.00		440,305,771.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		12,635,157.00		12,979,173.30		13,209,173.13
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)						
		12,635,157.00		12,979,173.30		13,209,173.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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):	23,536.22	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	22,763	22,994		
Charter School				
Total ADA	22,763	22,994	N/A	Met
Second Prior Year (2022-23)				
District Regular	22,942	22,994		
Charter School				
Total ADA	22,942	22,994	N/A	Met
First Prior Year (2023-24)				
District Regular	23,423	23,413		
Charter School		0		
Total ADA	23,423	23,413	0.0%	Met
Budget Year (2024-25)				
District Regular	23,536			
Charter School	0			
Total ADA	23,536			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	23,870	24,154		
Charter School				
Total Enrollment	23,870	24,154	N/A	Met
Second Prior Year (2022-23)				
District Regular	24,616	24,667		
Charter School				
Total Enrollment	24,616	24,667	N/A	Met
First Prior Year (2023-24)				
District Regular	24,971	24,999		
Charter School				
Total Enrollment	24,971	24,999	N/A	Met
Budget Year (2024-25)				
District Regular	25,335			
Charter School				
Total Enrollment	25,335			

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	21,396	24,154	
Charter School		0	
Total ADA/Enrollment	21,396	24,154	88.6%
Second Prior Year (2022-23)			
District Regular	22,571	24,667	
Charter School	0		
Total ADA/Enrollment	22,571	24,667	91.5%
First Prior Year (2023-24)			
District Regular	23,310	24,999	
Charter School			
Total ADA/Enrollment	23,310	24,999	93.2%
		Historical Average Ratio:	91.1%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		91.6%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	23,536	25,335		
Charter School	0			
Total ADA/Enrollment	23,536	25,335	92.9%	Not Met
1st Subsequent Year (2025-26)				
District Regular	24,221	26,072		
Charter School				
Total ADA/Enrollment	24,221	26,072	92.9%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	24,823	26,720		
Charter School				
Total ADA/Enrollment	24,823	26,720	92.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District used the actual 2023-24 P-1 ADA to Enrollment Ratio of 92.9% since it is a better indicator as we move away from the significant impacts of the pandemic which are still reflected in the 2021-22 ratio used in the three-year standard average.

4. **CRITERION: LCFF Revenue**

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	23,694.96	23,818.68	24,503.35	25,105.35
b. Prior Year ADA (Funded)		23,694.96	23,818.68	24,503.35
c. Difference (Step 1a minus Step 1b)		123.72	684.67	602.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.52%	2.87%	2.46%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		319,942,134.00	327,345,132.00	349,955,172.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		3,423,380.83	9,591,212.37	10,778,619.30
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		1.59%	5.80%	5.54%
LCFF Revenue Standard (Step 3, plus/minus 1%):		0.59% to 2.59%	4.80% to 6.80%	4.54% to 6.54%

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)	83,302,219.00	70,859,315.00	70,859,315.00	70,859,315.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	321,150,411.00	328,547,240.00	351,124,243.00	364,746,384.00
District's Projected Change in LCFF Revenue:		2.30%	6.87%	3.88%
LCFF Revenue Standard		0.59% to 2.59%	4.80% to 6.80%	4.54% to 6.54%
Status:		Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF was calculated using the San Joaquin County Office of Education calculator using projected ADA and enrollment by grade span based on a demographics study report that takes into account fluctuations based on grade which impacts funding in the calculation.

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)	175,026,615.07	
Second Prior Year (2022-23)	195,956,950.95	239,329,330.04	81.9%
First Prior Year (2023-24)	219,867,993.00	287,498,738.00	76.5%
	Historical Average Ratio:		80.6%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.6% to 83.6%	77.6% to 83.6%	77.6% to 83.6%

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)	227,844,493.00		
1st Subsequent Year (2025-26)	239,828,827.00	305,877,826.00	78.4%	Met
2nd Subsequent Year (2026-27)	250,756,555.00	315,207,838.00	79.6%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.59%	5.80%	5.54%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.41% to 11.59%	-4.20% to 15.80%	-4.46% to 15.54%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.41% to 6.59%	0.80% to 10.80%	0.54% to 10.54%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	52,961,696.00		
Budget Year (2024-25)	14,144,516.00	(73.29%)	Yes
1st Subsequent Year (2025-26)	14,144,516.00	0.00%	Yes
2nd Subsequent Year (2026-27)	14,144,516.00	0.00%	Yes

Explanation:
(required if Yes)

Expiration of Federal pandemic funding in Fiscal Year 2023-24.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	43,334,658.00		
Budget Year (2024-25)	44,800,335.00	3.38%	No
1st Subsequent Year (2025-26)	34,231,020.00	(23.59%)	Yes
2nd Subsequent Year (2026-27)	34,473,020.00	.71%	No

Explanation:
(required if Yes)

Expiration of one-time Expanded Learning Opportunity Program (ELOP) and Universal Prekindergarten funds in 2024-25.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	20,014,660.00		
Budget Year (2024-25)	16,858,122.00	(15.77%)	Yes
1st Subsequent Year (2025-26)	17,172,132.00	1.86%	No
2nd Subsequent Year (2026-27)	17,511,889.00	1.98%	No

Explanation:
(required if Yes)

Local revenue is budgeted during the year as it is received.

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

First Prior Year (2023-24)	65,594,291.00		
Budget Year (2024-25)	49,301,119.00	(24.84%)	Yes
1st Subsequent Year (2025-26)	46,611,638.00	(5.46%)	Yes
2nd Subsequent Year (2026-27)	44,364,276.00	(4.82%)	Yes

Explanation:
(required if Yes)

Expiration of one-time pandemic funds and impacts of one-time text adoptions scheduled for the three-year period.

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

First Prior Year (2023-24)	54,651,710.00		
Budget Year (2024-25)	45,726,830.00	(16.33%)	Yes
1st Subsequent Year (2025-26)	46,888,206.00	2.54%	No
2nd Subsequent Year (2026-27)	39,898,852.00	(14.91%)	Yes

Explanation:
(required if Yes)

Expiration of pandemic funding in Fiscal Year 2023-24 and utilization of one-time ELOP and Educator Effectiveness Grant funds in Fiscal Year 2024-25.

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)	116,311,014.00		
Budget Year (2024-25)	75,802,973.00	(34.83%)	Not Met
1st Subsequent Year (2025-26)	65,547,668.00	(13.53%)	Not Met
2nd Subsequent Year (2026-27)	66,129,425.00	.89%	Met

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

First Prior Year (2023-24)	120,246,001.00		
Budget Year (2024-25)	95,027,949.00	(20.97%)	Not Met
1st Subsequent Year (2025-26)	93,499,844.00	(1.61%)	Met
2nd Subsequent Year (2026-27)	84,263,128.00	(9.88%)	Not Met

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

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

- 1a. STANDARD 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)

Expiration of Federal pandemic funding in Fiscal Year 2023-24.

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

Expiration of one-time Expanded Learning Opportunity Program (ELOP) and Universal Prekindergarten funds in 2024-25.

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

Local revenue is budgeted during the year as it is received.

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

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

Expiration of one-time pandemic funds and impacts of one-time text adoptions scheduled for the three-year period.

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

Expiration of pandemic funding in Fiscal Year 2023-24 and utilization of one-time ELOP and Educator Effectiveness Grant funds in Fiscal Year 2024-25.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

408,366,269.00

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

408,366,269.00

12,250,988.07

13,236,232.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,867,662.10	0.00	13,805,739.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	51,567.22	11,509,010.66	25,745.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	9,919,229.32	11,509,010.66	13,831,484.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	315,302,643.21	382,370,997.92	460,191,314.00
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)	315,302,643.21	382,370,997.92	460,191,314.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.1%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	12,712,106.13	222,298,098.22	N/A	Met
Second Prior Year (2022-23)	6,638,453.26	259,329,330.04	N/A	Met
First Prior Year (2023-24)	(2,178,129.00)	291,518,813.00	.7%	Met
Budget Year (2024-25) (Information only)	(5,949,115.00)	293,112,719.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2021-22)	22,387,836.00	18,229,386.65	18.6%	Not Met
Second Prior Year (2022-23)	25,463,349.00	30,935,381.01	N/A	Met
First Prior Year (2023-24)	30,861,727.00	37,573,835.00	N/A	Met
Budget Year (2024-25) (Information only)	35,395,706.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	<input type="text" value="84,171,550.00"/>	<input type="text" value="Met"/>

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	23,536	24,221	24,823
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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		
		0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	421,171,900.00	432,639,110.00	440,305,771.00
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)	421,171,900.00	432,639,110.00	440,305,771.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,635,157.00	12,979,173.30	13,209,173.13
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	12,635,157.00	12,979,173.30	13,209,173.13

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)	12,635,157.00	12,979,173.00	13,209,173.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,377.00	5,580.00	2,527.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	12,637,534.00	12,984,753.00	13,211,700.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	12,635,157.00	12,979,173.30	13,209,173.13
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

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?

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(49,975,709.00)			
Budget Year (2024-25)	(54,654,799.00)	4,679,090.00	9.4%	Met
1st Subsequent Year (2025-26)	(57,032,398.00)	2,377,599.00	4.4%	Met
2nd Subsequent Year (2026-27)	(59,064,380.00)	2,031,982.00	3.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	4,020,075.00			
Budget Year (2024-25)	0.00	(4,020,075.00)	(100.0%)	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	3,000,000.00	3,000,000.00	New	Not 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. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:

(required if NOT met)

Transfer out is to Fund 40 for facility upgrades identified in the Master Facilities Plan.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	various	GASB 87 Implementation	Fund 01,11,13,40	334,510
Certificates of Participation	10	Community Facilities District #1	Fund 77 Objects 7438-7439	4,527,188
General Obligation Bonds	6-30	Measure M & G (Series A,B,C); Measure A (Series A,B)	Funds 51-9064, 9065, 9067, 9068, 9069, 9072 Objects 7433-7434	262,000,029
Supp Early Retirement Program	2	2021 PARS Early Retirement	Fund 01-0000 Objects 3931-3932	2,086,826
State School Building Loans				
Compensated Absences	Annual	Funds 01, 11, 12, 13	Funds 01, 11, 12, 13	1,193,797

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

Non-Voter Approved Debt - QZAB	6	QZAB	Fund 40	11,982,000
Community Facilities Districts	1-22	CFD#1, CFD#2, CFD#3, CFD#4	Funds 77, 78, 80, 81	43,754,825
Subscription Liability	various	GASB 96 Implementation	Fund 01	945,953
TOTAL:				326,825,128

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	588,124	268,505	64,829	11,435
Certificates of Participation	740,000	770,000	1,135,000	1,175,000
General Obligation Bonds	21,323,390	25,249,585	23,589,863	23,233,788
Supp Early Retirement Program	1,043,413	1,043,413	1,043,413	
State School Building Loans				
Compensated Absences	150,000	150,000	150,000	150,000
Other Long-term Commitments (continued):				
Non-Voter Approved Debt - QZAB	2,605,087	2,518,217	2,431,348	2,344,478
Community Facilities Districts	6,866,284	6,875,078	7,086,334	7,074,458
Subscription Liability	504,199	494,181	343,196	188,571
Total Annual Payments:	33,820,497	37,368,979	35,843,983	34,177,730
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District issued Series B of Measure A General Obligation Bonds in September 2023 and is scheduled for larger principal payments in the first portion of the debt schedule. General Obligation Bonds are funded by property tax levies collected from property owners by the San Joaquin County Tax Collector.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

Self-Insurance Fund	Governmental Fund
17,359,106	4,407,606

4 OPEB Liabilities

a. Total OPEB liability	46,868,819.00
b. OPEB plan(s) fiduciary net position (if applicable)	15,361,851.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	31,506,968.00
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	7/1/2021

5 OPEB Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	3,170,991.00	3,170,991.00	3,170,991.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	4,315,146.00	4,315,146.00	4,315,146.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,775,596.00	2,755,428.00	2,743,352.00
d. Number of retirees receiving OPEB benefits	295.00	295.00	295.00

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)

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1350.7	1373.2	1400.2	1420.2

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2026

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)?

Yes

Yes

Yes

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")

1,058,776

2,950,562

3,238,354

.91%

2.49%

2.62%

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

Agreement states that salaries will increase by an amount equal to 85% of the funded LCFF Cost of Living Adjustment.

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	1195.9	1155.6	1168.6	1170.6

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2026

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)?

Yes

Yes

Yes

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")

456,088

1,282,519

1,402,004

.91%

2.49%

2.62%

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

Agreement states that salaries will increase by an amount equal to 85% of the funded LCFF Cost of Living Adjustment.

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--	--

--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	159.9	163.9	163.9	163.9

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

- 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

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

Jun 18, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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

Manteca Unified

San Joaquin County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**
 Explanation: n/a

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

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

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

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3182	9200	(\$25,780.00)
Explanation: Will be addressed at year end closing.			
01	3305	9200	(\$462,846.87)
Explanation: Will be addressed at year end closing.			
01	3310	9200	(\$608,740.07)
Explanation: Will be addressed at year end closing.			
13	5467	9200	(\$141,805.87)
Explanation: Will be addressed at year end closing.			
40	0000	9500	(\$4,887.72)
Explanation: Will be addressed at year end closing.			
40	9010	9500	(\$896,981.75)
Explanation: Will be addressed at year end closing.			

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

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

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

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

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>

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

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

SUPPLEMENTAL CHECKS

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

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

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.SUBSCRIPT.LIAB.9660		\$1,403,628.29
DEBT.GOV.GO.BONDS.9661		\$249,928,587.00
DEBT.GOV.PENSION.LIAB.9663		\$147,072,759.00
DEBT.GOV.OPEB.9664		\$29,276,223.00
DEBT.GOV.COMP.ABS.9665		\$1,193,798.00
DEBT.GOV.COPS.9666		\$13,052,510.50
DEBT.GOV.CAP.LEASES.9667		\$895,605.49
DEBT.GOV.OTH.DEBT.9669		\$17,109,239.00

Explanation: n/a

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

Budget, July 1
Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Manteca Unified

San Joaquin County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6547-0-0000-0000-9711	6547	9711	\$600.00

Explanation: Petty cash reserve for Special Education program.

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**
 Explanation: n/a

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) Explanation: LEA will provide SJCOE projected cash flow worksheet. Cash flow projection through the end of the budget year: \$84,171,550.	<u>Exception</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

SECTION 3

BUDGET ASSUMPTIONS WORKBOOK
ACTUAL AND PROJECTED MONTHLY CASH FLOWS

2024-25 Budget

MANTECA UNIFIED SCHOOL
District

The undersigned, hereby certify that the Board of Education of the _____ Manteca Unified _____ School District, at its meeting on _____ June 18, 2024 _____, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____ Date: 6/18/2024
 President, Board of Education

Signed: _____ Date: 6/18/2024
 District Superintendent

Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
	% \$	% \$	% \$
	\$ (30,610)	\$	\$
	\$ 58,785	99,000	192,000
	\$ 28,175	\$ 99,000	\$ 192,000
	\$ 8,556,991	\$ 8,655,991	\$ 8,847,991
\$ 8,528,816	+\$3,785 Lottery	+\$60,000 Lottery	+\$120,000 Lottery
	+\$55,000 Mandated Block Grant for increased ADA and allocation rates	+\$31,000 Mandated Block Grant for increased ADA and allocation rates	+\$72,000 Mandated Block Grant for increased ADA and allocation rates
	-\$30,610 ELPAC		
	% \$	% \$	% \$
	\$ (1,313,260)	\$	\$
	\$ (450,000)	\$ -	\$
	\$ (1,763,260)	\$ -	\$ -
	\$ 5,916,280	\$ 5,916,280	\$ 5,916,280
\$ 7,679,540	-\$1,313,260 reverse Prior Year One-Time Local revenues (rebudget actual as received)		
	-\$450,000 Interest Income		

REVENUES Cont.:

State Revenue (8300-8599):

COLA % Used for:
 One time \$ included in:
 Plus(Minus) Other \$ changes:
 Total Change from Prior Period
 Adjusted Budget Amount

Please describe reason(s) for changes:

Local Revenue (8600-8799):

% Incr.(Deer.) included in:
 One time \$ included in:
 Plus(Minus) Other \$ changes:
 Total Change from Prior Period
 Adjusted Budget Amount

Please describe reason(s) for changes:

	Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
Transfers In/Sources (8900-8979):				
Other One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
Contributions (8980-8999):				
(Incr.)Decr. for Sp. Ed. :		\$ (4,232,066)	(1,883,425)	(1,688,085)
(Incr.)Decr. for On-going Major Maint (RRM) :		\$ (353,860)	(465,030)	(309,566)
Other One time \$ included in:		\$		
Plus(Minus) Other \$ changes:		\$ (93,164)	(29,144)	(34,331)
Total Change from Prior Period		\$ (4,679,090)	\$ (2,377,599)	\$ (2,031,982)
Adjusted Budget Amount	\$ (49,975,709)	\$ (54,654,799)	\$ (57,032,398)	\$ (59,064,380)
Please describe reason(s) for changes:				
		Special Ed: -\$30,435,567	Special Ed: -\$34,007,077	
		Maintenance: -\$13,236,232	Maintenance: -\$14,010,828	
		IDEA Local Assist/Preschool: -\$9,812,611	IDEA Local Assist/Preschool: -\$9,812,611	
		JROTC: -\$1,050,104; Other Misc: -\$120,285	JROTC: -\$1,079,248; Other Misc: -\$120,285	
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		\$ (4,679,090)	\$ (2,377,599)	\$ (2,031,982)
Adjusted Budget Amount	\$ (49,975,709)	\$ (54,654,799)	\$ (57,032,398)	\$ (59,064,380)
Total Revenues & Other Financing Sources				
	\$ 289,340,684	\$ 287,163,604	\$ 307,495,045	\$ 319,304,785

Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
	% Increase/(Decrease)	% Increase/(Decrease)	% Increase/(Decrease)
	\$ Increase/(Decrease)	\$ Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	0.91 %	2.49 %	2.62 %
Settlement included in:	15.4 FTE	27 FTE	20 FTE
Other:	\$ 1,666,251	\$ 1,740,898	\$ 1,745,551
Growth Positions:	\$ 1,032,880	\$ 2,869,581	\$ 3,140,315
One time \$ included in:	\$ 1,258,127	\$ 2,241,000	\$ 1,700,000
Plus(Minus) Other \$ changes:	\$ (642,717)	\$	\$
Total Change from Prior Period	\$ 3,314,541	\$ 6,851,479	\$ 6,585,866
Adjusted Budget Amount	\$ 122,335,131	\$ 129,186,610	\$ 135,772,476

N/A N/A Negotiated Class Sizes 1: _____

LCFF K-3 Grade Span ratio
 Enter *Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes*
 Please describe reason(s) for changes:
 FTE Changes: +13.8 Teachers; +1 Counselor;
 +0.6 Lead Nurse; +\$179,763 Stipends
 -\$3,414,386 Sub/Extra; +\$2,600,000 reverse Vacancy
 Fallout: -\$8,094 Misc Adjustments

FTE Changes: +20 Teachers

189

Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
	% Increase/(Decrease)	% Increase/(Decrease)	% Increase/(Decrease)
	\$ Increase/(Decrease)	\$ Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:	0.91 %	2.49 %	2.62 %
Settlement included in:	-0.8 FTE	13 FTE	2 FTE
Other:	\$ 189,121	\$ 401,700	\$ 63,600
Growth Positions:	\$	\$	\$
One time \$ included in:	\$ 1,851,712	\$ 100,000	\$ 100,000
Plus(Minus) Other \$ changes:	\$ 3,234,888	\$ 2,209,630	\$ 1,775,122
Total Change from Prior Period	\$ 45,409,092	\$ 47,618,722	\$ 49,393,844
Adjusted Budget Amount	\$ 42,174,204	\$	\$

Please describe reason(s) for changes:
 FTE Changes: +0.4 Paras, -3.9 SSA hours,
 -0.5 Custodian, +0.5 Clerical; +1.7 Campus Monitor;
 +1 Transportation Mechanic Supervisor;
 +\$422,743 Stipends; -\$976,618 Sub/OT/Extra;
 +\$2,400,000 reverse Vacancy Fallout
 +\$5,587 Misc Adjustments

FTE Changes: +13 UTK Paras; minimum wage increase;

FTE Changes: +2 UTK Paras; minimum wage increase

	Estimated Actuals Totals		Budget (Unrestricted Only) 2024-25		Projected (Unrestricted Only) 2025-26		Projected (Unrestricted Only) 2026-27	
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
EXPENSES Cont.:								
Object 3XXX:								
Change in Statutory Benefits:								
Increase in Statutory due to Step & Column	%	\$ 676,115	%	\$ 648,692	%	\$ 581,849	%	\$ 1,113,300
Increase in Statutory due to Settlement	%	\$ 362,756	%	\$ 1,014,191	%	\$ 249,750	%	\$ 441,116
Incr./Decr. in Statutory due to rate changes	%	\$ 156,045	%	\$ 882,302	%	\$ 2,077,218	%	\$ 2,599,225
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 882,302	%	\$ 2,077,218	%	\$ 2,599,225	%	\$ 2,326,740
Total \$ Change in Statutory:								
Change in Health & Welfare :								
Incr./Decr. in H & W due to rate changes	%	\$	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to CAP change	%	\$	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$ 578,196	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions	%	\$	%	\$ 324,000	%	\$	%	\$ 240,000
Are you budgeting at the CAP ?		Yes		Yes		Yes		Yes
Total \$ Change in H & W:		\$ 578,196		\$ 324,000		\$ 240,000		\$ 240,000
Changes in Other Benefits:		\$ (1,228,343)		\$		\$		\$
Total \$ Change in Benefits:		\$ 1,427,071		\$ 2,923,225		\$ 2,566,740		\$ 2,566,740
One time benefit \$ included above:		\$		\$		\$		\$
Total Change from Prior Period		\$ 1,427,071		\$ 2,923,225		\$ 2,566,740		\$ 2,566,740
Adjusted Budget Amount		\$ 60,100,270		\$ 63,023,495		\$ 65,590,235		\$ 65,590,235
Please describe reason(s) for changes:								
	STRS 19.1%		STRS 19.1%		STRS 19.1%		STRS 19.1%	
	PERS 27.05%		PERS 27.6%		PERS 28.0%		PERS 28.0%	
	FICA 6.2%		FICA 6.2%		FICA 6.2%		FICA 6.2%	
	Medicare 1.45%		Medicare 1.45%		Medicare 1.45%		Medicare 1.45%	
	SUI .05%		SUI .05%		SUI .05%		SUI .05%	
	Workers Comp 1.7445%		Workers Comp 1.7445%		Workers Comp 1.7445%		Workers Comp 1.7445%	

Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
	% \$	% \$	% \$
	\$ 1,119,637	\$ (196,819)	\$ (2,347,362)
	\$ (1,144,491)	-	\$ -
	\$ (24,854)	\$ (196,819)	\$ (2,347,362)
	\$ 35,283,956	\$ 35,087,137	\$ 32,739,775
\$ 35,308,810			
	- \$4,031,376 classroom and department supplies based on		
	- \$3,800,000 Reverse prior year curriculum adoptions		
	needs assessment, site one-time, and deferred maintenance;		
	+ \$3,000,000 UTK-12 Math curriculum adoptions		
	+ \$754,668 S&C Grant Rs 0709		
	Bridge, 7-12 PE& Math Bridge, 9-12 ELD and VAPA (Rs1100)		
	+ 151,487 S&C Grant Rs 0709		

EXPENSES Cont.:

Object 4XXX:

% Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount

Please describe reason(s) for changes:

Object 5XXX:

% Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount

Please describe reason(s) for changes:

	% \$	% \$	% \$
	\$ (1,443,251)	\$ 681,376	\$ 696,248
	\$ (165,675)	-	-
	\$ (1,608,926)	\$ 681,376	\$ 696,248
	\$ 27,409,206	\$ 28,090,582	\$ 28,786,830
\$ 29,018,132			
	- \$760,730 classroom and department services based on		
	needs assessment, legal, insurance, one-time costs, and S&C Grant Rs 0709		
	+ \$500,000 operating costs (utilities)		
	+ \$181,376 S&C Grant Rs 0709		
	+ \$506,060 operating costs (utilities)		
	+ 342,136 transportation costs.		

Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
	% \$	% \$	% \$
	\$ (780,947)	\$ 150,000	\$ -
	\$ -	\$ -	\$ -
	\$ (780,947)	\$ 150,000	\$ -
	\$ -	\$ 150,000	\$ 150,000
\$ 780,947			

EXPENSES Cont.:
Object 6XXX:
 % Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount

Please describe reason(s) for changes:

-\$780,947 Reverse prior year capital outlay expenditures. +\$150,000 for future purchases.

Other Outgo - Objects 7100-7299, 7400-7499

	% \$	% \$	% \$
	\$ 181,585	\$ 146,216	\$ 53,398
	\$ -	\$ -	\$ -
	\$ 181,585	\$ 146,216	\$ 53,398
	\$ 4,958,603	\$ 5,104,819	\$ 5,158,217
\$ 4,777,018			

% Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount

Please describe reason(s) for changes:

-\$32,204 Reverse prior year State Special Schools transfer +\$146,216 County Special Ed apportionment transfer
 +\$75,061 County Special Ed apportionment transfer
 +\$138,728 Special Ed transportation excess costs

Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
	% \$	% \$	% \$
% Increase(Decrease) included in:			
Flat \$ Increase(Decrease) included in:	\$ (129,377)	\$ -	\$ -
One time \$ included in:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ (129,377)	\$ -	\$ -
Adjusted Budget Amount	\$ (2,254,162)	\$ (2,383,539)	\$ (2,383,539)

Direct Support/Indirect Costs - Objects 7300-7399

Please describe reason(s) for changes:

Indirect Cost Rate decreased from 5.2% to 4.8%

Increase in applicable expenditures

Other Financing Uses - Objects 7610-7699

% Increase(Decrease) included in:

Flat \$ Increase(Decrease) included in:

One time \$ included in:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

-\$4,020,075 Reverse prior year transfer to FD 40 Capital Outlay Reserve and Fd 93 for Verizon Lease

+\$3,000,000 Transfer to FD 40 Capital Outlay Reserve

Total Expenditures & Other Financing Uses	\$ 291,518,813	\$ 293,112,719	\$ 305,877,826	\$ 318,207,838
Net Increase (Decrease) in Fund Balance	\$ (2,178,129)	\$ (5,949,115)	\$ 1,617,219	\$ 1,096,947

Please attach additional sheets as necessary.

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

2023-24	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
Estimated Actuals			
Totals			
	23818.68 ADA	24503.35 ADA	25105.35 ADA
	23818.68 ADA	24503.35 ADA	25105.35 ADA
Total Change from Prior Period	\$	\$	\$
Adjusted Budget Amount	\$ -	\$ -	\$ -

REVENUES:

LCFF Funding Sources (8010-8099):

ADA Used for LCFF (Funded):

Estimated P-2 ADA:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

Federal Revenue (8100-8299):

% Increase (Decrease) included in:

One time \$ included in:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

	%	\$	%	\$	%	\$
		\$ (33,648,217)		\$		\$
		\$ (2,570,963)		\$ -		\$ -
		\$ (36,219,180)		\$ -		\$ -
		\$ 14,144,516		\$ 14,144,516		\$ 14,144,516

-\$2,570,963 reverse Prior Year Carryover;

-\$33,648,217 One-Time COVID Funds

Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
	% Increase/(Decrease)	% Increase/(Decrease)	% Increase/(Decrease)
	\$ Increase/(Decrease)	\$ Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	0.91 % \$ 611,404	% \$ 584,920	% \$ 571,802
Settlement included in:	0.91 % \$ 285,855	2.49 % \$ 796,740	2.62 % \$ 874,193
Other:			
Growth Positions:	8.1 FTE \$ 822,568	FTE \$	FTE \$
One time \$ included in:	\$	\$	\$
Plus(Minus) Other \$ changes:	\$ (507,516)	\$	\$
Total Change from Prior Period	\$ 1,212,311	\$ 1,381,660	\$ 1,445,995
Adjusted Budget Amount	\$ 39,380,503	\$ 40,762,163	\$ 42,208,158
\$ 38,168,192			

EXPENSES:

Object 1XXX:

Step & Column included in:
Settlement included in:
Other:
Growth Positions:
One time \$ included in:
Plus(Minus) Other \$ changes:
Total Change from Prior Period
Adjusted Budget Amount

Please describe reason(s) for changes:

FTE Changes: +3.7 Teachers; 0.4 Lead Nurse;
+1 Psychologist; +2 LMFT; +1 Coordinator
-\$948,256 Stipends; -\$2,216,809 Sub/Extra;
+\$2,700,000 Vacancy Fallout; -\$42,451 Misc Adjustments

Object 2XXX:

Step included in:
Settlement included in:
Other:
Growth Positions:
One time \$ included in:
Plus(Minus) Other \$ changes:
Total Change from Prior Period
Adjusted Budget Amount

Please describe reason(s) for changes:

% Increase/(Decrease) \$ Increase/(Decrease) % Increase/(Decrease) \$ Increase/(Decrease)
% \$ 380,866 % \$ 347,741
0.91 % \$ 150,111 2.49 % \$ 419,403
-53.4 FTE \$ (1,017,440) FTE \$
\$ \$ \$ \$
\$ 1,747,319 \$ \$ \$
\$ 1,260,856 \$ 767,144
\$ 18,730,388 \$ 19,497,532

FTE Changes: -57.8 Paras, +1.8 Speech Assist,
+2.0 COTA, -1.4 Clerical, +1 BSPA, +1 Behav Analyst
-\$587,836 Stipends; -\$351,203 Sub/OI/Extra;
+\$2,700,000 reverse Vacancy Fallout
-\$13,642 Misc Adjustments

	Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES Cont:				
Object 3XXX:				
Change in Statutory Benefits:				
Increase in Statutory due to Step & Column		% \$ 275,610	% \$ 259,516	% \$ 248,166
Increase in Statutory due to Settlement		% \$ 118,655	% \$ 333,394	% \$ 367,845
Incr./Decr. in Statutory due to rate changes		% \$ 64,637	% \$ 103,017	% \$ 77,990
Incr./Decr. in Statutory due to +/- positions, other changes		% \$ 336,763	% \$ -	% \$ -
Total \$ Change in Statutory:		\$ 795,665	\$ 695,927	\$ 694,001
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes		% \$	% \$	% \$
Incr./Decr. in H & W due to CAP change		% \$	% \$	% \$
Incr./Decr. in H & W due to other		% \$ 850,747	% \$	% \$
Incr./Decr. in H & W due to +/- positions		% \$	% \$	% \$
Are you budgeting at the CAP ?	Yes		Yes	Yes
Total \$ Change in H & W:		\$ 850,747	\$ -	\$ -
Changes in Other Benefits:		% \$ 396,105	% \$	% \$
Total \$ Change in Benefits:		\$ 2,042,517	\$ 695,927	\$ 694,001
One time benefit \$ included above:		\$	\$	\$
Total Change from Prior Period		\$ 2,042,517	\$ 695,927	\$ 694,001
Adjusted Budget Amount	\$ 31,576,555	\$ 33,619,072	\$ 34,314,999	\$ 35,009,000
Please describe reason(s) for changes:				
	STRS 19.1%	STRS 19.1%	STRS 19.1%	STRS 19.1%
	PERS 27.05%	PERS 27.6%	PERS 28.0%	PERS 28.0%
	FICA 6.2%	FICA 6.2%	FICA 6.2%	FICA 6.2%
	Medicare 1.45%	Medicare 1.45%	Medicare 1.45%	Medicare 1.45%
	SUI .05%	SUI .05%	SUI .05%	SUI .05%
	Workers Comp 1.7445%	Workers Comp 1.7445%	Workers Comp 1.7445%	Workers Comp 1.7445%

Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
	% \$	% \$	% \$
	\$ (21,595,105)	\$ (2,129,966)	\$ -
	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ (21,595,105)	\$ (2,129,966)	\$ -
Adjusted Budget Amount	\$ 2,229,966	\$ 100,000	\$ 100,000
Please describe reason(s) for changes:			
	- \$23,825,071 Reverse PY capital outlay expenditures	-2,229,966 Reverse capital outlay for Child Nutrition	
	+\$2,229,966 capital outlay for Child Nutrition Kitchen	Kitchen Funds (Rs 7032)	
	Funds (Rs 7032).	+\$100,000 for future purchases	

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:	% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:	\$ -	\$ -	\$ -
One time \$ included in:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -
Please describe reason(s) for changes:			

2024-25 Budget
MANTECA UNIFIED SCHOOL
District

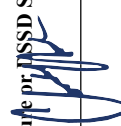
Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2024-25		2025-26		2026-27	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(c))	\$ 35,395,706	\$ 53,092,266				
ENDING FUND BALANCE	\$ 29,446,591	\$ 41,017,586	\$ 31,063,810	\$ 22,264,097	\$ 32,160,757	\$ 10,595,698
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>						
Revolving Cash	15,005	600	15,005	600	15,005	600
Stores	243,889	-	243,889	-	243,889	-
Prepaid Expenditures	-	552,567	-	552,567	-	552,567
All Others	-	-	-	-	-	-
<u>Restricted Balances</u>	-	40,464,419	-	21,710,930	-	10,042,531
<u>Committed Balances</u>						
Stabilization Agreements	-	-	-	-	-	-
Other Commitments	-	-	-	-	-	-
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
Standard Deviation (200 ADA)	2,500,000	-	2,500,000	-	2,500,000	-
Facility Upgrades & Deferred Maintenance	3,150,000	-	4,420,000	-	5,290,000	-
Instructional Materials (Unrestricted Lottery)	3,364,041	-	3,364,041	-	3,364,041	-
LCFF Supplemental/Concentration Grant Carryover	7,536,122	-	7,536,122	-	7,536,122	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<u>Total Other Assignments</u>	16,550,163	-	17,820,163	-	18,690,163	-
<u>Reserve for Economic Uncertainties</u>	12,635,157	-	12,979,173	-	13,209,173	-
<u>Unassigned/Unappropriated</u>	2,377	-	5,580	-	2,527	-
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>						
Designated for Economic Uncertainties						
Unassigned/Unappropriated						

Please attach additional sheets as necessary.

Prepared By:
DANA VACCAREZZA

Chief Business Official Signature or JSSD Superintendent Signature:



MANTECA UNIFIED SCHOOL DISTRICT
ACTUAL AND PROJECTED MONTHLY CASH FLOWS
 Fiscal Year 2024-25
GENERAL FUND

Completed: 5/22/2024
 Revised: 5/22/2024

Notice: SCJOE is not responsible for the estimates included in the cash flow calculation spreadsheet. Districts should be carefully evaluating and adjusting the calculation for information they are aware of specific to their district that will impact the calculation estimates.

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	EXP. INSP.	TOTAL	
A. BEGINNING CASH	102,195,345.00	100,447,078.00	83,369,289.00	92,657,652.00	85,361,116.00	76,364,976.00	110,618,878.00	101,989,951.00	83,326,370.00	75,779,505.00	96,025,746.00	73,408,311.00				
B. RECEIPTS																
LCFF:																
Property Tax	0.00	528,275.00	0.00	0.00	0.00	27,640,998.00	94,743.00	0.00	0.00	20,228,963.00	92,724.00	21,071,504.00	0.00	0.00	0.00	69,667,207.00
State Aid - 8011 only	9,057,762.00	9,057,762.00	16,303,972.00	16,303,972.00	16,303,972.00	16,303,972.00	16,303,972.00	16,303,972.00	16,303,972.00	16,303,972.00	16,303,972.00	16,303,972.00	0.00	0.00	0.00	181,155,243.00
State Aid - 8012 only	0.00	0.00	0.00	0.00	0.00	19,133,171.00	0.00	0.00	19,133,171.00	0.00	0.00	19,133,169.00	0.00	0.00	0.00	76,532,682.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenues	(544,596.00)	(577,361.00)	704,932.00	2,174,768.00	(64,363.00)	7,158.00	1,015,209.00	368,684.00	40,175.00	10,451,969.00	633,456.00	(65,515.00)	0.00	0.00	0.00	14,144,516.00
Other State Revenues	343,381.00	1,583,258.00	1,883,017.00	5,209,382.00	3,115,924.00	5,223,577.00	2,655,167.00	1,036,673.00	2,394,236.00	12,486,682.00	4,037,180.00	4,831,849.00	0.00	0.00	0.00	44,800,335.00
Other Local Revenues	0.00	525,067.00	1,745,246.00	2,546,786.00	1,044,110.00	1,121,789.00	2,883,135.00	744,717.00	772,168.00	1,841,672.00	1,064,535.00	2,566,897.00	0.00	0.00	0.00	16,868,122.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	403,148,105.00
Other Receipts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	8,856,547.00	11,117,001.00	39,770,338.00	26,234,908.00	20,399,643.00	69,430,665.00	22,952,226.00	18,454,046.00	38,643,722.00	61,313,258.00	22,131,876.00	63,843,875.00	0.00	0.00	0.00	403,148,105.00
C. DISBURSEMENTS																
Certificated Salary	1,850,866.00	13,252,695.00	13,940,274.00	14,109,114.00	13,905,266.00	14,981,538.00	13,805,897.00	14,371,946.00	16,361,163.00	14,531,843.00	15,490,517.00	15,114,515.00	0.00	0.00	0.00	161,715,634.00
Classified Salary	2,342,617.00	6,492,278.00	6,500,818.00	6,600,810.00	7,726,363.00	6,766,679.00	5,244,387.00	5,342,540.00	5,957,096.00	6,447,601.00	5,528,442.00	6,241,069.00	0.00	0.00	0.00	64,139,480.00
Employee Benefits	1,600,632.00	6,492,278.00	6,500,818.00	6,600,810.00	7,726,363.00	6,766,679.00	6,536,689.00	9,639,715.00	10,193,653.00	11,795,053.00	9,956,457.00	9,910,197.00	0.00	0.00	0.00	93,719,342.00
Supplies	121,524.00	1,149,454.00	3,253,240.00	2,915,272.00	860,998.00	2,766,325.00	1,659,749.00	3,112,361.00	5,208,814.00	4,380,358.00	5,592,626.00	18,090,398.00	0.00	0.00	0.00	49,301,119.00
Services	4,421,222.00	1,765,057.00	1,396,762.00	4,074,631.00	1,292,174.00	3,854,375.00	3,834,788.00	4,300,544.00	7,990,409.00	3,353,660.00	6,826,306.00	2,666,902.00	0.00	0.00	0.00	45,726,830.00
Capital Outlays	230,121.00	(221,455.00)	13,290.00	326,977.00	13,259.00	857,955.00	14,216.00	78,274.00	231,571.00	305,600.00	1,066,931.00	(666,776.00)	0.00	0.00	0.00	2,229,966.00
Other Outgo	37,832.00	121,442.00	270,977.00	271,961.00	271,506.00	266,988.00	285,427.00	272,249.00	257,881.00	252,902.00	288,032.00	1,742,331.00	0.00	0.00	0.00	4,339,529.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	421,171,900.00
Other Disbursements/Non-Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	10,604,814.00	28,194,790.00	30,481,975.00	33,531,444.00	29,395,783.00	35,176,763.00	31,581,153.00	37,117,627.00	46,190,587.00	41,067,017.00	44,749,311.00	53,080,636.00	0.00	0.00	0.00	421,171,900.00
D. BALANCE SHEET TRANSACTIONS																
Assets																
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable (LCFF only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable (excluding LCFF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities																
Accounts Payable (LCFF only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable (excluding LCFF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance Sheet Transactions	(1,748,267.00)	(17,077,789.00)	9,288,363.00	(7,296,536.00)	(6,996,140.00)	34,253,902.00	(8,626,927.00)	(18,663,581.00)	(7,546,865.00)	20,246,241.00	(22,617,435.00)	10,765,239.00	0.00	0.00	0.00	(18,023,795.00)
E. NET INCREASE/DECREASE																
	100,447,078.00	83,369,289.00	92,657,652.00	85,361,116.00	76,364,976.00	110,618,878.00	101,989,951.00	83,326,370.00	75,779,505.00	96,025,746.00	73,408,311.00	84,171,550.00				
F. ENDING CASH																

GLOSSARY OF TERMS

Glossary/Acronyms

Accounts payable (AP). Amounts due and owed **to** private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due **to** other funds of the same LEA.

Accounts receivable (AR). Amounts due and owed **from** private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due **from** other funds of the same LEA.

Average daily attendance (ADA). Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day. (Refer to Education Code Sections 46000–46014 and 46300–46380.)

Budgeting. The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

Budget revision (BR). Net increases and decreases to the budget. They may include increases due to new grant funds and decreases due to the need to reduce appropriations to keep spending within available revenues.

Budget transfer (BT). Changes among budgeted items. They do not increase or decrease the total budget.

California Longitudinal Pupil Achievement Data System (CALPADS). The foundation of California's K–12 education data system that allows for tracking a student's academic performance over time.

Capital outlay. Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

Certificates of participation (COPs). A financing technique that provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Chart of accounts. A systematically arranged list of accounts that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order.

Deficit spending. The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

Double entry. A system of bookkeeping that requires an amount credited for every corresponding amount debited. Thus, the double-entry ledger maintains equality of debits and credits.

Encroachment. The use of unrestricted moneys to support restricted program expenditures.

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

Enterprise funds. Funds used to account for those ongoing activities of the LEA that because of their income-producing character are similar to those found in the private sector.

Entitlement. An apportionment that is based on specific qualifications or formula defined in statute. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Fiscal year. A period of one year, the beginning and the ending dates of which are fixed by statute. For LEAs, it is the period beginning July 1 and ending on June 30.

Fixed assets. Assets of a permanent character having continuing value (e.g., land, buildings, machinery, furniture, and equipment), with a cost over the capitalization threshold set by the LEA.

Full-time-equivalent (FTE). The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

Function. An act, service, or group of services proper to a person, thing, or institution and aimed at accomplishing a certain end. In SACS, function refers to those activities or services performed to accomplish a goal.

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accord with special regulations, restrictions, or limitations.

Generally accepted accounting principles (GAAP). Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. Generally accepted accounting principles provide a standard by which to

measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

Goal. In SACS, a goal defines an objective or a set of objectives for the LEA. It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Governmental Accounting Standards Board (GASB). The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

Grant. A contribution, either in money or material goods, made by one governmental entity to another. Grants may be intended for specific or general purposes. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Indirect cost. Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefit of the determination. It consists of those business and administrative costs that benefit the entire LEA (e.g., accounting, budgeting, personnel, purchasing).

Indirect cost rate (ICR). A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

Interim reports. Reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections.

Internal audit. An appraisal activity within an LEA that (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

Lease–purchase agreements. Contractual agreements that are termed “leases” but which, in substance, amount to purchase contracts.

Local Control Accountability Plan (LCAP). Each school district must write to explain its goals and strategies for improving achievement for all students. Each district receives extra money for each student who is low-income, an English learner, or a foster youth.

Local Control Funding Formula (LCFF). Under the LCFF funding system, revenue limits and most state categorical programs have been eliminated. The LCFF creates funding targets based on student characteristics and provides greater flexibility to use these funds to improve student outcomes. For school districts and charter schools, the LCFF funding targets consist of grade span-specific base grants plus supplemental and concentration grants that are calculated based on student demographic factors.

Local educational agency (LEA). Typically, a local school district, county office of education, or joint powers agency engaged in providing educational services.

Long-term debt. Debt that matures more than one year after the date of issuance.

Maintenance of Effort (MOE) A requirement in certain legislative, regulatory or administrative policies that a grant recipient must maintain a specified level of financial effort in the health area for which Federal funds will be provided in order to receive Federal grant funds.

PERS. Public Employees' Retirement System. Unless exempted by state law, classified employees, their district, and the state contribute to this retirement fund. Reserve for economic uncertainties. The portion of the fund balance that has been designated (set aside) by the governing board to provide for emergencies or economic events, such as revenue shortfalls, that could not be anticipated.

Resource. A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

Stores. Goods that are on hand in storerooms and that are subject to requisition.

STRS. State Teachers' Retirement System. State law requires certificated employees, school districts, and the state to contribute to this retirement fund. Student body fund. An agency fund to control the receipts and the disbursements of student associations' activities; it consists only of assets and liabilities.

Unearned revenue. A liability for resources received prior to revenue recognition.