

# San Juan Unified School District

## **2024-25 BUDGET** with 2023-24 Estimated Actuals and Multi-year Projections

**Presented to the Board of Education  
June 11, 2024**



**3738 Walnut Avenue  
Carmichael, CA 95608  
[www.sanjuan.edu](http://www.sanjuan.edu)**



**SAN JUAN UNIFIED SCHOOL DISTRICT**  
**2024-25 ADOPTED BUDGET**  
**TABLE OF CONTENTS**

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**INTRODUCTION SECTION**

Board of Education and Administration .....	5
Superintendent’s Message .....	6
Overview and Introduction.....	7

**FINANCIAL SECTION**

<b>All Funds .....</b>	<b>20</b>
General Fund.....	22
Special Revenue Fund.....	27
Capital Projects Fund.....	35
Self Insurance Fund.....	40

**SACS Financial Data**

General Fund / County School Service Fund.....	41
Student Activity Special Revenue Fund .....	50
Charter Schools Fund.....	57
Special Education Pass-through Fund.....	64
Adult Education Fund .....	69
Child Development Fund .....	75
Cafeteria Fund.....	81
Deferred Maintenance Fund .....	87
Building Fund .....	92
Capital Facilities Fund .....	98
County Schools Facilities Fund.....	104
Bond Interest and Redemption Fund .....	110
Self Insurance Fund .....	115
Average Daily Attendance .....	120
Cashflow.....	124
Budget Certification .....	128
Workers’ Compensation Certification.....	130
Current Expense Formula/Minimum Classroom Comp. - Actuals .....	131
Current Expense Formula/Minimum Classroom Comp. – Budget .....	133
Every Student Succeeds Act Maintenance of Effort.....	135
Indirect Cost Rate Worksheet.....	139
Lottery Report.....	144
Multiyear Projections (MYP – General Fund).....	145
Criteria and Standards Review .....	152

**INFORMATION SECTION**

Average Salary..... 185  
Education Protection Account ..... 186  
Excess Reserves Substantiation ..... 189  
Multi-year Projections Planning Factors and Details..... 190  
Staffing Standards..... 196  
Staffing Trends..... 205  
Glossary..... 206

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## Superintendent's Message

Aligning our resources to be most effective for our highest priorities is key to providing successful outcomes for our students. Last school year, our district engaged in a strategic planning process by collecting input and feedback from a variety of educational partners including students, families, community members and staff. Their voices informed the development of our new strategic plan.



The new plan calls out our daily mission, to partner with our community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which students, families and staff can excel and thrive. To do this, our investments over the next several years will be aligned with the plan's four strategic directions:

- I. Advance and Support Student Success
- II. Prioritize Equitable Practices
- III. Enhance Employee Systems and Supports
- IV. Engage Students, Families and Community as Valued Educational Partners

Each of these four areas identifies outcomes we must achieve to be successful and recognizes that we as a community must all be a part of educating our youth. Each year the budgeting process helps us identify where we will apply our resources and as we move forward, that work will be led by this strategic plan. Please take a moment to review the plan at [www.sanjuan.edu/strategicplan](http://www.sanjuan.edu/strategicplan).

I deeply appreciate the ongoing support of our students and schools from the San Juan Unified community and look forward to the year ahead.

In community,

A handwritten signature in blue ink that reads "Melissa Bassanelli". The signature is written in a cursive, flowing style.

Melissa Bassanelli  
Superintendent of Schools

# OVERVIEW AND INTRODUCTION

## FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects audited figures for 2022-23, estimated actuals for 2023-24, adopted budget for 2024-25 and multi-year projections for 2025-26 and 2026-27.

## DISTRICT MISSION

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

## SHARED VALUES

We value:

- **Belonging**  
We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.
- **Relevance**  
We design experiences and environments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.
- **Voice**  
We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.
- **Social and Emotional Intelligence**  
We build a culture that teaches, models and applies social and emotional intelligence in all interactions with each other.
- **Resilience**  
We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.
- **Championing**  
We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.
- **Innovation**  
We embrace and encourage creative thinking and learning environments that transform ideas into actionable solutions.

## **CORE COMMITMENTS**

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.

## **CORE MESSAGES**

- Governor Newsom released his revised 2024-25 budget on May 10, 2024. It reflects a current-year shortfall of \$27.6 billion and a shortfall of \$28.4 billion deficit for next year.
- The proposal includes a 1.07% COLA to the Local Control Funding Formula (LCFF) and is applied to categorical programs such as special education and school nutrition.
- Outside education, the Governor proposes significant spending cuts to government operations, reductions to programs, and pauses of new investments. Thankfully, K-14 education continues to be shielded from ongoing programmatic reductions.
- The Governor proposes to fully deplete the Proposition 98 Rainy Day Fund.
- The risks to the state's budget include inflation, the highest unemployment rate in the nation, slow economic growth, high interest rates, and geopolitical factors.
- The district will continue to exercise caution and flexibility in long-term fiscal planning.
- Preserve an ending fund balance that ensures the integrity and stability of the district.

## **SACRAMENTO COUNTY OFFICE OF EDUCATION (SCOE)**

The Sacramento County Office of Education (SCOE) reviews all district budgets and interim budget reports. SCOE has an oversight obligation to monitor the district's long-term fiscal health as prescribed in AB 1200. SCOE has provided the following guidance:

- Re-evaluate spending priorities to address student achievement and begin new initiatives only if long-term solvency can be maintained (avoid cycles of additions and reductions).
- Strategically invest stimulus funds to help students recover learning loss, provide wrap-around supports, and reduce future operational costs.
- Exercise caution and maintain flexibility in the collective bargaining process. Neighboring districts have widely divergent funding levels.
- Maintain reserves greater than the minimum requirement.
- Support ongoing expenditures with ongoing revenues.

## **PROPOSITION 55 AND THE EDUCATION PROTECTION ACT (EPA)**

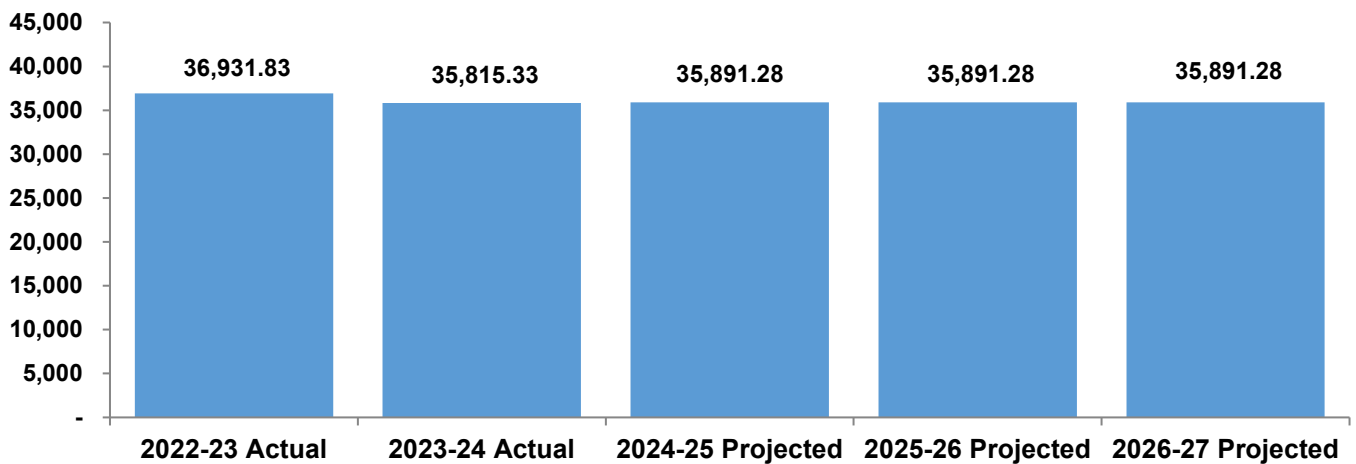
Proposition 55 was passed by voters in November 2016. It extends the temporary personal income tax increase first enacted by Proposition 30. While the higher tax rates for high-income earners will be extended for an additional 12 years (though 2030), the sales tax increase expired at the end of 2016.



## STATE FUNDING AND AVERAGE DAILY ATTENDANCE

California funds schools based on student attendance, also known as Average Daily Attendance (ADA). A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students officially enrolled in district schools. Average Daily Attendance is used to calculate a district's proportionate share of state revenue from resources such as; the Local Control Funding Formula (LCFF), Special Education, and Lottery funds.

### San Juan Unified School District Funded ADA



### 2024-25 LCFF Funding Factors

Students are funded based on grade spans. Students in grades K-3 receive an adjustment for smaller class sizes as well as TK students commencing in 2022/23. Students in grades 9-12 receive an adjustment for Career Technical Education (CTE).

Grade Span	2024-25 Base Grant Per ADA	Grade Span Adjustment	2024-25 Total Base Grant Per ADA
TK-3	\$10,025	\$1,043	\$11,068
4-6	\$10,177		\$10,177
7-8	\$10,478		\$10,478
9-12	\$12,144	\$316	\$12,460

## 2023-24 ESTIMATED ACTUALS

### ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn Base / Other	14,344,764	54,760,754	51,132,774	(2,445)	3,625,535	17,970,299
Total Unrestricted	121,416,645	430,097,546	339,585,606	(71,236,062)	19,275,878	140,692,523
Total Restricted	135,761,408	484,858,300	390,718,380	(71,238,507)	22,901,413	158,662,821
<b>GENERAL FUND</b>	<b>119,123,335</b>	<b>223,125,569</b>	<b>279,985,632</b>	<b>63,129,490</b>	<b>6,269,427</b>	<b>125,392,762</b>
ASB	254,884,743	707,983,869	670,704,012	(8,109,017)	29,170,840	284,055,583
Charter Schools	2,534,012	1,851,171	1,851,171	0	0	2,534,012
SPED (SELPA)	927,556	3,715,864	3,288,660	(284,530)	142,674	1,070,230
Adult Education	0	6,274,665	0	(6,274,665)	0	0
Child Development	1,950,262	4,468,195	4,436,937	(164,415)	(133,157)	1,817,105
Cafeteria	7,116,341	30,751,289	32,271,158	3,419,578	1,899,709	9,016,050
Deferred Maintenance	13,371,627	28,228,802	26,877,574	1,632,439	2,983,667	16,355,294
<b>SPECIAL REVENUE</b>	<b>3,338,312</b>	<b>37,170</b>	<b>3,652,570</b>	<b>2,000,000</b>	<b>(1,615,400)</b>	<b>1,722,912</b>
Building	29,238,111	75,327,156	72,378,070	328,407	3,277,493	32,515,604
Capital Facilities	128,181,461	6,190,086	144,205,280	126,825,373	(11,189,821)	116,991,640
County School Facilities	4,481,127	1,541,327	99,250	0	1,442,077	5,923,204
Bond Interest Redemption	0	319,428	0	(319,428)	0	0
<b>CAPITAL PROJECTS</b>	<b>103,067,182</b>	<b>81,363,479</b>	<b>89,117,333</b>	<b>0</b>	<b>(7,753,854)</b>	<b>95,313,328</b>
<b>SELF INSURANCE</b>	<b>235,729,770</b>	<b>89,414,320</b>	<b>233,421,863</b>	<b>126,505,945</b>	<b>(17,501,598)</b>	<b>218,228,172</b>
<b>TOTAL</b>	<b>567,713,477</b>	<b>898,598,525</b>	<b>1,005,241,810</b>	<b>118,715,335</b>	<b>12,072,050</b>	<b>579,785,527</b>

### UNRESTRICTED GENERAL FUND

	Adopted Budget	45-Day Revision	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
<b>Revenues</b>	<b>464,563,374</b>	<b>472,798,634</b>	<b>477,776,641</b>	<b>481,870,306</b>	<b>484,858,300</b>	
<b>Expenses</b>						
Salaries/Benefits	360,155,236	365,041,079	357,154,463	354,875,517	351,825,114	
Other Expenditures	39,922,903	40,973,061	42,534,728	42,111,846	38,893,266	
<b>Total Expenses</b>	<b>400,078,139</b>	<b>406,014,140</b>	<b>399,689,191</b>	<b>396,987,363</b>	<b>390,718,380</b>	<b>-</b>
<b>Other Financing</b>	<b>(62,959,651)</b>	<b>(62,959,651)</b>	<b>(63,345,102)</b>	<b>(67,511,058)</b>	<b>(71,238,507)</b>	
<b>Surplus/(Deficit)</b>	<b>1,525,584</b>	<b>3,824,843</b>	<b>14,742,348</b>	<b>17,371,885</b>	<b>22,901,413</b>	<b>-</b>
<b>Beginning Balance</b>	<b>112,265,815</b>	<b>117,472,192</b>	<b>135,761,409</b>	<b>135,761,409</b>	<b>135,761,409</b>	
<b>Ending Balance</b>	<b>113,791,399</b>	<b>121,297,035</b>	<b>150,503,757</b>	<b>153,133,294</b>	<b>158,662,822</b>	<b>-</b>
Non-Spendable	289,931	289,931	289,931	289,931	1,027,971	
Commitments	35,075,476	35,075,476	39,125,801	39,591,303	42,613,335	
Assigned	6,280,528	6,280,528	6,313,387	6,716,439	27,711,534	
Reserve for Economic Uncertain	13,165,800	13,165,800	13,448,183	13,563,578	13,576,321	
Unassigned	58,979,664	66,485,300	91,326,455	92,972,043	73,733,662	

**SIGNIFICANT BUDGET PLANNING FACTORS**

	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
COLA	1.07%	2.93%	3.08%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	27.05%	27.60%	28.00%
Lottery - Unrestricted per ADA	\$177	\$177	\$177
Lottery - Restricted per ADA	\$72	\$72	\$72
Mandate Block Grant - K-8 per ADA	\$38.21	\$39.33	\$40.54
Mandate Block Grant - 9-12 per ADA	\$73.62	\$75.78	\$78.11
CA Consumer Price Index (CPI)	3.10%	2.86%	2.87%

# 2024-25 BUDGET ADOPTION

## ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn Base / Other	17,970,299	64,604,798	69,321,577	0	(4,716,779)	13,253,520
Total Unrestricted	140,692,523	429,255,022	348,734,606	(79,782,064)	738,352	141,430,875
Total Restricted	158,662,821	493,859,820	418,056,183	(79,782,064)	(3,978,427)	154,684,394
<b>GENERAL FUND</b>	<b>125,392,762</b>	<b>163,136,335</b>	<b>277,618,287</b>	<b>73,783,564</b>	<b>(40,698,388)</b>	<b>84,694,374</b>
ASB	2,534,012	1,851,171	1,851,171	0	0	2,534,012
Charter Schools	1,070,230	3,601,039	3,338,970	(298,618)	(36,549)	1,033,681
SPED (SELPA)	0	823,238	0	(823,238)	0	0
Adult Education	1,817,105	4,550,564	4,705,640	0	(155,076)	1,662,029
Child Development	9,016,050	25,035,028	31,182,617	4,000,000	(2,147,589)	6,868,461
Cafeteria	16,355,294	27,330,442	27,200,860	0	129,582	16,484,876
Deferred Maintenance	1,722,912	40,000	3,200,000	2,000,000	(1,160,000)	562,912
<b>SPECIAL REVENUE</b>	<b>32,515,604</b>	<b>63,231,482</b>	<b>71,479,258</b>	<b>4,878,144</b>	<b>(3,369,632)</b>	<b>29,145,972</b>
Building	116,991,640	3,893,428	93,375,145	297,118	(89,184,599)	27,807,041
Capital Facilities	5,923,204	1,220,000	15,000	0	1,205,000	7,128,204
County School Facilities	0	0	0	0	0	0
Bond Interest Redemption	95,313,328	81,363,479	89,117,333	0	(7,753,854)	87,559,474
<b>CAPITAL PROJECTS</b>	<b>218,228,172</b>	<b>86,476,907</b>	<b>182,507,478</b>	<b>297,118</b>	<b>(95,733,453)</b>	<b>122,494,718</b>
<b>SELF INSURANCE</b>	<b>44,986,167</b>	<b>25,503,180</b>	<b>28,813,927</b>	<b>0</b>	<b>(3,310,747)</b>	<b>41,675,420</b>
<b>TOTAL</b>	<b>579,785,527</b>	<b>832,207,724</b>	<b>978,475,133</b>	<b>(823,238)</b>	<b>(147,090,647)</b>	<b>432,694,879</b>

## UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
<b>Revenues</b>	<b>493,859,820</b>					
<b>Expenses</b>						
Salaries/Benefits	378,296,954					
Other Expenditures	39,759,228					
<b>Total Expenses</b>	<b>418,056,182</b>					
<b>Other Financing</b>	<b>(79,782,064)</b>					
<b>Surplus/(Deficit)</b>	<b>(3,978,426)</b>					
<b>Beginning Balance</b>	<b>158,662,822</b>					
<b>Ending Balance</b>	<b>154,684,396</b>					
Non-Spendable	289,931					
Commitments	26,602,723					
Assigned	32,555,426					
Reserve for Economic Uncertain	14,033,489					
Unassigned	81,202,827					

## 2025-2027 MULTI-YEAR PROJECTIONS

The district used estimates from the Department of Finance (DOF) to project LCFF revenue growth in 2025-26 and 2026-27. The district Planning Department provides enrollment estimates, which are used to calculate Average Daily Attendance (ADA), the basis of state funding.

Operating costs for future years are projected using historical patterns and probabilities. Significant expenditure planning factors include; salaries, seniority and retirement of employees, health care and other benefit costs, pension costs, utilities, property and liability insurance premiums, etc.

### UNRESTRICTED GENERAL FUND

	2025-26 Projected Budget	2026-27 Projected Budget
<b>Revenues</b>	<b>508,499,995</b>	<b>523,935,593</b>
<b>Expenses</b>		
Salaries/Benefits	386,118,906	392,045,269
Other Expenditures	39,908,101	41,177,464
<b>Total Expenses</b>	<b>426,027,007</b>	<b>433,222,732</b>
<b>Other Financing</b>	<b>(83,761,658)</b>	<b>(83,034,226)</b>
<b>Surplus/(Deficit)</b>	<b>(1,288,670)</b>	<b>7,678,635</b>
<b>Beginning Balance</b>	<b>154,684,394</b>	<b>153,395,724</b>
<b>Ending Balance</b>	<b>153,395,724</b>	<b>161,074,359</b>
Non-Spendable	289,931	289,931
Commitments	24,881,101	23,383,876
Assigned	25,539,760	20,869,368
Reserve for Economic Uncertainty	13,261,720	13,259,759
Unassigned	89,423,212	103,271,425

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### **Local Control Funding Formula (LCFF)**

The Local Control Funding Formula (LCFF) is a California law passed in 2013 that changed the method of distributing funds from the state to local school districts. LCFF funds include a base level grant for all Local Education Agencies (LEA) based on Average Daily Attendance. Additional funding is provided through supplemental and concentration grants based on the unduplicated number of high need students in the following categories: English learner, socioeconomically disadvantaged, and foster youth.

### **Eight Areas of State Priority**

The Local Control Funding Formula (LCFF) also lists eight state priority areas that every district must address in their Local Control Accountability Plan (LCAP) to ensure a high-quality educational program for students focused on conditions for learning, engagement, and pupil outcomes:

- Conditions for Learning: Basic services, implementation of state standards, course access
- Engagement: Parent engagement, pupil engagement, school climate
- Pupil Outcomes: Pupil achievement, other pupil outcomes

### **Local Control and Accountability Plan (LCAP)**

In order to access the funds from the State of California, LEAs develop a Local Control and Accountability Plan (LCAP). The LCAP is a three-year plan that is revised annually, addresses the Eight State Priorities, includes the perspectives and ideas of our educational partners, and describes how services are provided to improve student performance with an emphasis on English learner, low income, and foster youth students.

### **LCAP Goals**

The 2024-27 LCAP is designed around four goals that are aligned to the state priority areas and required LCAP metrics. These goals include:

1. **Student Achievement and Implementation of State Standards** - Improve achievement and outcomes for all students as measured by performance on statewide assessments, English proficiency, and college and career preparedness.
2. **Student Engagement and Course Access** - Provide students with engaging programs, course work, and opportunities that address attendance, dropout, graduation, and access to a broad course of study.
3. **School Conditions, Climate, and Family Engagement** - Address factors both inside and outside the classroom that impact student success such as family engagement, health, safety, discipline, connectedness, facilities, materials, and staffing.
4. **Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70%** - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.

**State and Local Metrics**

California has adopted state and local indicators to measure school district and individual school site performance in each of the state priorities. Performance data on state and local indicators is publicly reported on the California School Dashboard and in the LCAP to provide families and educators with information on school and district progress. State Indicators apply to all districts, schools, and student groups and are based on data that is collected consistently across the state whereas Local Indicators apply to districts and charters and are collected at the district level.

**Continuous Improvement**

Each year, the LCAP is updated using a continuous improvement process focused on:

- Building on the work currently being implemented to maintain continuity of learning
- Analyzing multiples sources of data that includes educational partner input, state and local data, and research
- Refining actions based on what is learned in order to improve



## BUDGET CALENDAR

Key dates in the development of the San Juan Unified School District Budget include:

### 2023

- September 12 Board Meeting: 2022-23 Unaudited Actuals / 2023-24 Revised Budget /Financial Status Report approval
- September 15 2022-23 Unaudited Actuals / 2023-24 revised Budget submitted to SCOE  
Upload EPA spending plan on District website upon Board of Education approval
- December 12 Board Meeting: 2023-24 First Interim and Budget/Financial Status Report approval  
Board Meeting: 2022-23 audit Report approval.

### 2024

- January 10 Governor presents 2024-25 State Budget
- February 13 Board Meeting: LCAP (Local Control Accountability Plan) Mid-Year Report  
Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS)  
Certificated and Notice of Intent to Reduce Classified Positions – Discussion
- February 27 Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS)  
Certificated and Notice of Intent to Reduce Classified Positions - Adoption
- March 14 Board Meeting: 2023-24 Second Interim and Budget/Financial Status Report
- April Prioritize final LCAP recommendations
- May 21 Governor presents May Revise
- June 11 Board Meeting: Public Hearings and Presentations of the 2024-25 LCAP and Budget
- June 15 Constitutional deadline for Legislature to send a budget to the Governor
- June 25 Board Meeting: Adoptions of the 2024-25 LCAP and Budget, including Education  
Protection Account (EPA) spending plan
- July 1 Adopted Budget submitted to Sacramento County Office of Education (SCOE)  
Approved LCAP submitted to SCOE and State Board of Education (SBE)
- September 10 Board Meeting: 2023-24 Unaudited Actuals and Approve 2024-25 Revised Budget
- September 15 2023-24 Unaudited Actuals/2024-25 Revised Budget submitted to SCOE  
Upload EPA spending plan on District website upon Board of Education approval
- December 17 Board Meeting: 2024-25 First Interim and Budget/Financial Status Report approval  
Board Meeting: 2023-24 Audit Report

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## FUND SUMMARIES

### ALL FUNDS

Revenues by Object.....	20
Expenditures by Object .....	21

### GENERAL FUND

Total.....	22
Unrestricted – Total.....	23
Unrestricted – Without Supplemental .....	24
Unrestricted – Supplemental Grant Only .....	25
Restricted.....	26

### SPECIAL REVENUE FUND

Total.....	27
Associated Student Body .....	28
Charter Schools .....	29
Special Education Pass-through.....	30
Adult Education.....	31
Child Development.....	32
Cafeteria .....	33
Deferred Maintenance.....	34

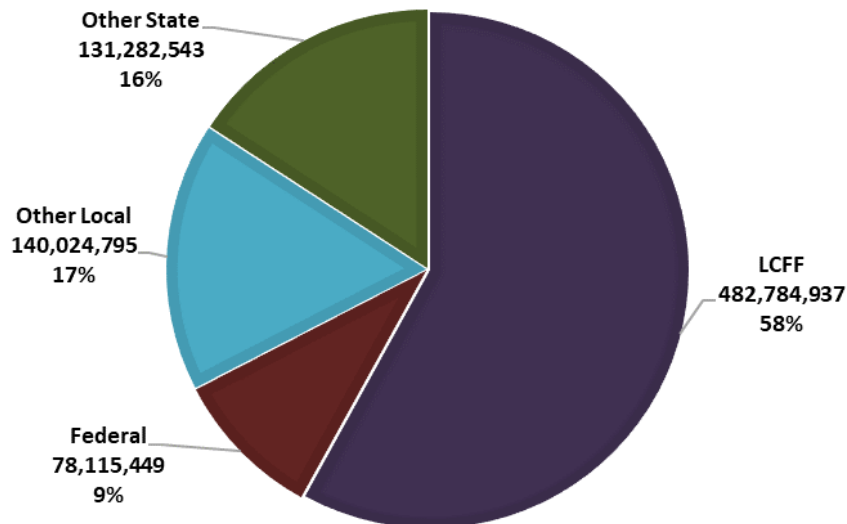
### CAPITAL PROJECTS FUND

Total.....	35
Building .....	36
Capital Facilities .....	37
County Schools Facilities .....	38
Bond Interest and Redemption.....	39

### SELF INSURANCE FUND ..... 40

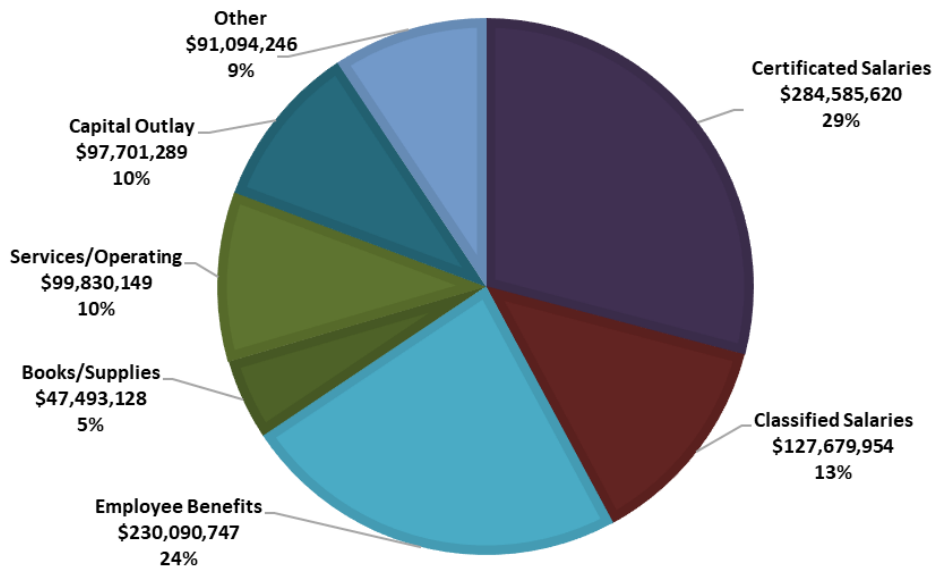
## 2024-25 ALL FUNDS Revenues by Object

FUND	LCFF	Federal	Other State	Other Local	Total
Supplemental/Concentrm Base / Other	64,604,798 412,410,633		9,962,560	6,881,829	64,604,798 429,255,022
Total Unrestricted	477,015,431	0	9,962,560	6,881,829	493,859,820
Total Restricted	2,581,913	49,337,945	103,564,756	7,651,721	163,136,335
<b>GENERAL FUND</b>	<b>479,597,344</b>	<b>49,337,945</b>	<b>113,527,316</b>	<b>14,533,550</b>	<b>656,996,155</b>
ASB	0	0	0	1,851,171	1,851,171
Charter Schools	3,187,593	0	400,446	13,000	3,601,039
SPED (SELPA)	0	0	823,238	0	823,238
Adult Education	0	437,566	3,958,154	154,844	4,550,564
Child Development	0	13,472,383	6,626,922	4,935,723	25,035,028
Cafeteria	0	14,867,555	10,063,843	2,399,044	27,330,442
Deferred Maintenance	0	0	0	40,000	40,000
<b>SPECIAL REVENUE</b>	<b>3,187,593</b>	<b>28,777,504</b>	<b>21,872,603</b>	<b>9,393,782</b>	<b>63,231,482</b>
Building	0	0	0	3,893,428	3,893,428
Capital Facilities	0	0	0	1,220,000	1,220,000
County School Facilities	0	0	0	0	0
Bond Interest Redemption	0	0	4,624,876	76,738,603	81,363,479
<b>CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>4,624,876</b>	<b>81,852,031</b>	<b>86,476,907</b>
<b>SELF INSURANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,503,180</b>	<b>25,503,180</b>
<b>TOTAL</b>	<b>482,784,937</b>	<b>78,115,449</b>	<b>140,024,795</b>	<b>131,282,543</b>	<b>832,207,724</b>



## 2024-25 ALL FUNDS Expenditures by Object

FUND	Cert. Salaries	Class. Salaries	Employee Benefits	Books/Supplies	Services/Operating	Capital Outlay	Other Expenses	TOTAL
Supplemental/Concentm Base / Other	27,250,430	9,877,130	18,138,248	3,549,983	7,090,268	51,755	3,363,763	69,321,577
Total Unrestricted	200,581,745	57,587,714	120,127,496	10,731,974	34,602,916	5,356,051	(10,931,713)	418,056,183
Total Restricted	70,387,196	54,130,142	91,457,757	21,134,553	29,127,922	798,336	10,582,381	277,618,287
<b>GENERAL FUND</b>	<b>270,968,941</b>	<b>111,717,856</b>	<b>211,585,253</b>	<b>31,866,527</b>	<b>63,730,838</b>	<b>6,154,387</b>	<b>(349,332)</b>	<b>695,674,470</b>
ASB	0	0	0	394,490	1,456,681	0	0	1,851,171
Charter Schools	1,632,204	259,568	1,032,668	49,042	363,431	0	2,057	3,338,970
SPED (SELPA)	0	0	0	0	0	0	0	0
Adult Education	1,328,194	547,866	977,375	188,693	1,555,723	0	107,789	4,705,640
Child Development	10,656,281	5,993,068	10,441,465	2,337,025	325,970	0	1,428,808	31,182,617
Cafeteria	0	7,502,000	5,079,787	12,625,300	1,206,182	0	787,591	27,200,860
Deferred Maintenance	0	0	0	0	700,000	2,500,000	0	3,200,000
<b>SPECIAL REVENUE</b>	<b>13,616,679</b>	<b>14,302,502</b>	<b>17,531,295</b>	<b>15,594,550</b>	<b>5,607,987</b>	<b>2,500,000</b>	<b>2,326,245</b>	<b>71,479,258</b>
Building	0	1,250,348	722,064	7,000	2,348,831	89,046,902	0	93,375,145
Capital Facilities	0	0	0	0	15,000	0	0	15,000
County School Facilities	0	0	0	0	0	0	0	0
Bond Interest Redemption	0	0	0	0	0	0	89,117,333	89,117,333
<b>CAPITAL PROJECTS</b>	<b>0</b>	<b>1,250,348</b>	<b>722,064</b>	<b>7,000</b>	<b>2,363,831</b>	<b>89,046,902</b>	<b>89,117,333</b>	<b>182,507,478</b>
<b>SELF INSURANCE</b>	<b>0</b>	<b>409,248</b>	<b>252,135</b>	<b>25,051</b>	<b>28,127,493</b>	<b>0</b>	<b>0</b>	<b>28,813,927</b>
<b>TOTAL</b>	<b>284,585,620</b>	<b>127,679,954</b>	<b>230,090,747</b>	<b>47,493,128</b>	<b>99,830,149</b>	<b>97,701,289</b>	<b>91,094,246</b>	<b>978,475,133</b>



## GENERAL FUND

### TOTAL

The General Fund is used to account for the ordinary operations of the district. It consists of two primary components; the Unrestricted General Fund and the Restricted General Fund.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base	391,365,308	409,616,131	414,992,546	427,209,911	440,217,694
LCFF Supp./Conc.	41,438,671	54,760,512	64,604,798	68,644,004	70,758,797
Federal	88,242,699	95,218,021	49,337,945	35,074,129	33,840,283
Other State	160,713,374	124,338,555	113,527,316	114,321,224	114,819,335
Other Local	18,573,625	24,050,650	14,533,550	11,101,483	9,515,892
<b>TOTAL REVENUES</b>	<b>700,333,677</b>	<b>707,983,869</b>	<b>656,996,155</b>	<b>656,350,751</b>	<b>669,152,001</b>
<b>EXPENSES</b>					
Certificated Salaries	240,826,236	260,825,740	270,968,941	263,221,108	263,430,303
Classified Salaries	91,423,658	102,168,712	111,717,856	99,339,863	99,264,329
Employee Benefits	174,584,973	189,094,424	211,585,253	201,697,470	205,083,247
Books and Supplies	25,791,791	34,261,036	31,866,527	31,939,564	27,509,223
Services and Operating	49,615,656	69,605,485	63,730,838	56,342,560	57,454,826
Capital Outlay	3,813,204	14,464,573	6,154,387	3,326,461	3,015,195
Other	725,398	284,042	(349,332)	(281,007)	(269,189)
<b>TOTAL EXPENSES</b>	<b>586,780,917</b>	<b>670,704,012</b>	<b>695,674,470</b>	<b>655,586,018</b>	<b>655,487,934</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(7,986,530)</b>	<b>(8,109,017)</b>	<b>(5,998,500)</b>	<b>(7,500,001)</b>	<b>(7,500,001)</b>
<b>INCREASE/(DECREASE)</b>	<b>105,566,231</b>	<b>29,170,840</b>	<b>(44,676,815)</b>	<b>(6,735,268)</b>	<b>6,164,066</b>
<b>BEGINNING BALANCE</b>	<b>149,318,514</b>	<b>254,884,745</b>	<b>284,055,585</b>	<b>239,378,770</b>	<b>232,643,501</b>
<b>ENDING BALANCE</b>	<b>254,884,745</b>	<b>284,055,585</b>	<b>239,378,770</b>	<b>232,643,501</b>	<b>238,807,567</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## GENERAL FUND

### UNRESTRICTED - TOTAL

The Unrestricted portion of the General Fund is used to account for activities that are funded with revenues that have no legal restrictions, and may be spent "generally". Most day-to-day operations are accounted for here.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base	388,744,070	407,034,218	412,410,633	424,627,998	437,635,781
LCFF Supp./Conc.	41,438,671	54,760,512	64,604,798	68,644,004	70,758,797
Federal	0	0	0	0	0
Other State	9,881,706	11,372,299	9,962,560	11,346,164	11,652,234
Other Local	9,752,097	11,691,271	6,881,829	3,881,829	3,888,781
<b>TOTAL REVENUES</b>	<b>449,816,544</b>	<b>484,858,300</b>	<b>493,859,820</b>	<b>508,499,995</b>	<b>523,935,593</b>
<b>EXPENSES</b>					
Certificated Salaries	176,072,358	190,836,881	200,581,745	203,131,600	204,915,196
Classified Salaries	45,947,392	53,150,931	57,587,714	58,506,808	59,033,099
Employee Benefits	98,840,017	107,837,302	120,127,496	124,480,498	128,096,973
Books and Supplies	6,879,304	10,345,084	10,731,974	10,940,944	11,125,464
Services and Operating	25,714,269	32,057,417	34,602,916	34,725,699	35,855,399
Capital Outlay	1,711,656	3,730,923	5,356,051	2,940,155	2,628,889
Other	(4,712,446)	(7,240,158)	(10,931,713)	(8,698,696)	(8,432,288)
<b>TOTAL EXPENSES</b>	<b>350,452,550</b>	<b>390,718,380</b>	<b>418,056,183</b>	<b>426,027,007</b>	<b>433,222,732</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(59,241,229)</b>	<b>(71,238,507)</b>	<b>(79,782,064)</b>	<b>(83,761,658)</b>	<b>(83,034,226)</b>
<b>INCREASE/(DECREASE)</b>	<b>40,122,765</b>	<b>22,901,413</b>	<b>(3,978,427)</b>	<b>(1,288,670)</b>	<b>7,678,635</b>
<b>BEGINNING BALANCE</b>	<b>95,638,643</b>	<b>135,761,408</b>	<b>158,662,821</b>	<b>154,684,394</b>	<b>153,395,724</b>
<b>ENDING BALANCE</b>	<b>135,761,408</b>	<b>158,662,821</b>	<b>154,684,394</b>	<b>153,395,724</b>	<b>161,074,359</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## GENERAL FUND

### UNRESTRICTED - WITHOUT SUPPLEMENTAL/CONCENTRATION GRANT

This portion of the Unrestricted General Fund is generally referred to as the Base Program. These funds are used to provide basic instructional and support services to all students. Most day to day operations are accounted for here.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base	388,744,070	407,034,218	412,410,633	424,627,998	437,635,781
LCFF Supp./Conc.	0	0	0	0	0
Federal	0	0	0	0	0
Other State	9,881,706	11,372,299	9,962,560	11,346,164	11,652,234
Other Local	9,742,903	11,691,029	6,881,829	3,881,829	3,888,781
<b>TOTAL REVENUES</b>	<b>408,368,679</b>	<b>430,097,546</b>	<b>429,255,022</b>	<b>439,855,991</b>	<b>453,176,796</b>
<b>EXPENSES</b>					
Certificated Salaries	158,996,400	169,994,409	173,331,315	175,766,245	177,303,553
Classified Salaries	41,396,070	45,488,915	47,710,584	48,540,784	48,977,380
Employee Benefits	89,394,220	94,941,779	101,989,248	105,942,449	109,150,788
Books and Supplies	5,824,535	7,996,488	7,181,991	7,390,961	7,575,481
Services and Operating	23,322,631	26,719,265	27,512,648	27,961,156	29,090,856
Capital Outlay	1,679,727	3,679,592	5,304,296	2,888,400	2,577,134
Other	(5,822,915)	(9,234,842)	(14,295,476)	(12,073,992)	(11,845,534)
<b>TOTAL EXPENSES</b>	<b>314,790,667</b>	<b>339,585,606</b>	<b>348,734,606</b>	<b>356,416,002</b>	<b>362,829,658</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(59,233,953)</b>	<b>(71,236,062)</b>	<b>(79,782,064)</b>	<b>(83,761,658)</b>	<b>(83,034,226)</b>
<b>INCREASE/(DECREASE)</b>	<b>34,344,059</b>	<b>19,275,878</b>	<b>738,352</b>	<b>(321,669)</b>	<b>7,312,912</b>
<b>BEGINNING BALANCE</b>	<b>87,072,586</b>	<b>121,416,645</b>	<b>140,692,523</b>	<b>141,430,875</b>	<b>141,109,206</b>
<b>ENDING BALANCE</b>	<b>121,416,645</b>	<b>140,692,523</b>	<b>141,430,875</b>	<b>141,109,206</b>	<b>148,422,117</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).



## GENERAL FUND

### UNRESTRICTED - SUPPLEMENTAL/CONCENTRATION GRANT ONLY

The Local Control Funding Formula includes a Supplemental grant that is legally unrestricted, but is intended to be spent to improve and increase services to low-income students, English learners, and foster youth. It is a portion of the Unrestricted General Fund.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base					
Supplemental/Concentration	41,438,671	54,760,512	64,604,798	68,644,004	70,758,797
Federal					
Other State					
Other Local	9,194	242			
<b>TOTAL REVENUES</b>	<b>41,447,865</b>	<b>54,760,754</b>	<b>64,604,798</b>	<b>68,644,004</b>	<b>70,758,797</b>
<b>EXPENSES</b>					
Certificated Salaries	17,075,958	20,842,472	27,250,430	27,365,355	27,611,643
Classified Salaries	4,551,322	7,662,016	9,877,130	9,966,024	10,055,719
Employee Benefits	9,445,797	12,895,523	18,138,248	18,538,049	18,946,185
Books and Supplies	1,054,769	2,348,596	3,549,983	3,549,983	3,549,983
Services and Operating	2,391,639	5,338,152	7,090,268	6,764,543	6,764,543
Capital Outlay	31,929	51,331	51,755	51,755	51,755
Other	1,110,468	1,994,684	3,363,763	3,375,296	3,413,246
<b>TOTAL EXPENSES</b>	<b>35,661,882</b>	<b>51,132,774</b>	<b>69,321,577</b>	<b>69,611,005</b>	<b>70,393,074</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(7,276)</b>	<b>(2,445)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>5,778,706</b>	<b>3,625,535</b>	<b>(4,716,779)</b>	<b>(967,001)</b>	<b>365,723</b>
<b>BEGINNING BALANCE</b>	<b>8,566,057</b>	<b>14,344,764</b>	<b>17,970,299</b>	<b>13,253,520</b>	<b>12,286,519</b>
<b>ENDING BALANCE</b>	<b>14,344,764</b>	<b>17,970,299</b>	<b>13,253,520</b>	<b>12,286,519</b>	<b>12,652,242</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## GENERAL FUND

### RESTRICTED

The Restricted portion of the General Fund is used to account for ordinary activities that are funded with legally restricted revenues, for a very specific purpose. Such restricted funds include; Title I, Title II, IDEA (Special Education), and state lottery revenues.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base	2,621,238	2,581,913	2,581,913	2,581,913	2,581,913
LCFF Supplemental					
Federal	88,242,699	95,218,021	49,337,945	35,074,129	33,840,283
Other State	150,831,668	112,966,256	103,564,756	102,975,060	103,167,101
Other Local	8,821,529	12,359,379	7,651,721	7,219,654	5,627,111
<b>TOTAL REVENUES</b>	<b>250,517,133</b>	<b>223,125,569</b>	<b>163,136,335</b>	<b>147,850,756</b>	<b>145,216,408</b>
<b>EXPENSES</b>					
Certificated Salaries	64,753,878	69,988,859	70,387,196	60,089,508	58,515,107
Classified Salaries	45,476,266	49,017,781	54,130,142	40,833,055	40,231,230
Employee Benefits	75,744,957	81,257,122	91,457,757	77,216,972	76,986,274
Books and Supplies	18,912,488	23,915,952	21,134,553	20,998,620	16,383,759
Services and Operating	23,901,387	37,548,068	29,127,922	21,616,861	21,599,427
Capital Outlay	2,101,547	10,733,650	798,336	386,306	386,306
Other	5,437,845	7,524,200	10,582,381	8,417,689	8,163,099
<b>TOTAL EXPENSES</b>	<b>236,328,367</b>	<b>279,985,632</b>	<b>277,618,287</b>	<b>229,559,011</b>	<b>222,265,202</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>51,254,699</b>	<b>63,129,490</b>	<b>73,783,564</b>	<b>76,261,657</b>	<b>75,534,225</b>
<b>INCREASE/(DECREASE)</b>	<b>65,443,465</b>	<b>6,269,427</b>	<b>(40,698,388)</b>	<b>(5,446,598)</b>	<b>(1,514,569)</b>
<b>BEGINNING BALANCE</b>	<b>53,679,871</b>	<b>119,123,335</b>	<b>125,392,762</b>	<b>84,694,374</b>	<b>79,247,776</b>
<b>ENDING BALANCE</b>	<b>119,123,335</b>	<b>125,392,762</b>	<b>84,694,374</b>	<b>79,247,776</b>	<b>77,733,207</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### TOTAL

The Special Revenue Fund consists of seven independent sub-funds. Each has restricted revenues, is self-balancing according to GAAP and has the goal of being self-sustaining.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base	2,503,946	3,373,025	3,187,593	3,345,192	3,448,925
LCFF Supplemental	0	0	0	0	0
Federal	30,175,352	36,366,040	28,777,504	28,834,631	29,198,163
Other State	23,999,094	27,147,387	21,872,603	21,562,101	21,701,516
Other Local	11,421,513	8,440,704	9,393,782	9,067,174	9,254,935
Transfers In	6,305,516	7,685,626	6,000,000	7,500,000	7,500,000
<b>TOTAL REVENUES</b>	<b>74,405,421</b>	<b>83,012,782</b>	<b>69,231,482</b>	<b>70,309,098</b>	<b>71,103,539</b>
<b>EXPENSES</b>					
Certificated Salaries	11,996,140	13,094,500	13,616,679	13,571,053	13,693,616
Classified Salaries	11,088,419	13,152,120	14,302,502	14,360,691	14,488,007
Employee Benefits	12,866,638	15,263,201	17,531,295	17,509,382	17,958,848
Books and Supplies	13,372,007	16,712,818	15,594,550	15,157,490	15,362,935
Services and Operating	5,172,754	8,917,188	5,607,987	5,202,100	5,024,388
Capital Outlay	1,400,916	3,452,395	2,500,000	2,200,000	2,000,000
Other Expenses	1,131,802	1,785,848	2,326,245	2,334,000	2,364,721
Transfers Out	6,349,613	7,357,219	1,121,856	1,153,497	1,188,671
<b>TOTAL EXPENSES</b>	<b>63,378,289</b>	<b>79,735,289</b>	<b>72,601,114</b>	<b>71,488,212</b>	<b>72,081,185</b>
<b>INCREASE/(DECREASE)</b>	<b>11,027,132</b>	<b>3,277,493</b>	<b>(3,369,632)</b>	<b>(1,179,114)</b>	<b>(977,646)</b>
<b>BEGINNING BALANCE</b>	<b>18,210,979</b>	<b>29,238,111</b>	<b>32,515,604</b>	<b>29,145,972</b>	<b>27,966,858</b>
<b>ENDING BALANCE</b>	<b>29,238,111</b>	<b>32,515,604</b>	<b>29,145,972</b>	<b>27,966,858</b>	<b>26,989,211</b>

## SPECIAL REVENUE FUND

### Associated Student Body

San Juan Unified School District has Associated Student Body (ASB) accounts at many of our sites. The district has fiduciary responsibility for ASBs, their budget and accounting records are included within district documents (budget and audit, etc.)

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	2,986,859	1,851,171	1,851,171	1,851,171	1,851,171
Transfers In					
<b>TOTAL REVENUES</b>	<b>2,986,859</b>	<b>1,851,171</b>	<b>1,851,171</b>	<b>1,851,171</b>	<b>1,851,171</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies	371,200	394,490	394,490	394,490	394,490
Services and Operating	2,126,493	1,456,681	1,456,681	1,456,681	1,456,681
Capital Outlay					
Other Expenses					
Transfers Out					
<b>TOTAL EXPENSES</b>	<b>2,497,693</b>	<b>1,851,171</b>	<b>1,851,171</b>	<b>1,851,171</b>	<b>1,851,171</b>
<b>INCREASE/(DECREASE)</b>	<b>489,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING BALANCE</b>	<b>2,044,845</b>	<b>2,534,012</b>	<b>2,534,012</b>	<b>2,534,012</b>	<b>2,534,012</b>
<b>ENDING BALANCE</b>	<b>2,534,012</b>	<b>2,534,012</b>	<b>2,534,012</b>	<b>2,534,012</b>	<b>2,534,012</b>

## SPECIAL REVENUE FUND

### CHARTER SCHOOLS

San Juan Unified School District charters a dependent schools; Choices.

The district has fiduciary responsibility for dependent charter schools, their budget and accounting records are included within district documents (budget and audit, etc.)

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base	2,503,946	3,373,025	3,187,593	3,345,192	3,448,925
LCFF Supplemental Federal				0	0
Other State	766,099	328,679	400,446	403,602	408,731
Other Local	30,963	14,160	13,000	13,000	13,000
Transfers In					
<b>TOTAL REVENUES</b>	<b>3,301,008</b>	<b>3,715,864</b>	<b>3,601,039</b>	<b>3,761,794</b>	<b>3,870,656</b>
<b>EXPENSES</b>					
Certificated Salaries	1,441,662	1,623,860	1,632,204	1,628,640	1,643,297
Classified Salaries	228,685	253,328	259,568	261,904	264,261
Employee Benefits	867,375	999,660	1,032,668	1,020,946	1,038,427
Books and Supplies	23,733	70,405	49,042	21,054	21,626
Services and Operating	288,179	339,231	363,431	370,835	389,711
Capital Outlay			0		
Other Expenses	620	2,176	2,057	0	0
Transfers Out	250,951	284,530	298,618	306,032	315,213
<b>TOTAL EXPENSES</b>	<b>3,101,206</b>	<b>3,573,190</b>	<b>3,637,588</b>	<b>3,609,410</b>	<b>3,672,534</b>
<b>INCREASE/(DECREASE)</b>	<b>199,802</b>	<b>142,674</b>	<b>(36,549)</b>	<b>152,384</b>	<b>198,122</b>
<b>BEGINNING BALANCE</b>	<b>727,754</b>	<b>927,556</b>	<b>1,070,230</b>	<b>1,033,681</b>	<b>1,186,065</b>
<b>ENDING BALANCE</b>	<b>927,556</b>	<b>1,070,230</b>	<b>1,033,681</b>	<b>1,186,065</b>	<b>1,384,187</b>

## SPECIAL REVENUE FUND

### SPECIAL EDUCATION PASS-THROUGH

As the Administrative Unit (AU) of a regional Special Education Local Plan Area (SELPA), the district uses this fund to account for Special Education revenue passed through to other participating districts.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	5,990,861	6,274,665	823,238	847,465	873,458
Other Local					
Transfers In					
<b>TOTAL REVENUES</b>	<b>5,990,861</b>	<b>6,274,665</b>	<b>823,238</b>	<b>847,465</b>	<b>873,458</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses					
Transfers Out	5,990,861	6,274,665	823,238	847,465	873,458
<b>TOTAL EXPENSES</b>	<b>5,990,861</b>	<b>6,274,665</b>	<b>823,238</b>	<b>847,465</b>	<b>873,458</b>
<b>INCREASE/(DECREASE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## SPECIAL REVENUE FUND

### ADULT EDUCATION

The district serves nearly 4,000 students in adult education programs. This fund is used to account separately for the day-to-day operations of this program.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	484,435	437,566	437,566	437,566	437,566
Other State	3,487,550	3,867,518	3,958,154	3,814,413	3,814,413
Other Local	127,360	163,111	154,844	154,844	154,844
Transfers In	57,055				
<b>TOTAL REVENUES</b>	<b>4,156,400</b>	<b>4,468,195</b>	<b>4,550,564</b>	<b>4,406,823</b>	<b>4,406,823</b>
<b>EXPENSES</b>					
Certificated Salaries	1,300,479	1,365,285	1,328,194	1,279,609	1,291,125
Classified Salaries	434,694	501,517	547,866	552,796	557,772
Employee Benefits	763,073	929,199	977,375	999,681	1,023,336
Books and Supplies	224,141	115,310	188,693	108,561	92,323
Services and Operating	1,460,170	1,448,911	1,555,723	1,524,295	1,511,406
Capital Outlay					
Other Expenses	60,696	76,715	107,789	100,814	100,814
Transfers Out	99,347	164,415			
<b>TOTAL EXPENSES</b>	<b>4,342,600</b>	<b>4,601,352</b>	<b>4,705,640</b>	<b>4,565,756</b>	<b>4,576,776</b>
<b>INCREASE/(DECREASE)</b>	<b>(186,200)</b>	<b>(133,157)</b>	<b>(155,076)</b>	<b>(158,933)</b>	<b>(169,953)</b>
<b>BEGINNING BALANCE</b>	<b>2,136,463</b>	<b>1,950,262</b>	<b>1,817,105</b>	<b>1,662,029</b>	<b>1,503,096</b>
<b>ENDING BALANCE</b>	<b>1,950,262</b>	<b>1,817,105</b>	<b>1,662,029</b>	<b>1,503,096</b>	<b>1,333,143</b>

## SPECIAL REVENUE FUND

### CHILD DEVELOPMENT

The district serves over 3,000 students in three programs; infant toddler, preschool, and after school programs. This fund is used to account separately for federal, state, and local revenues.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal	13,752,125	18,482,180	13,472,383	13,248,710	13,331,442
Other State	4,424,763	6,626,922	6,626,922	6,327,934	6,327,934
Other Local	6,187,588	5,642,187	4,935,723	4,908,483	5,050,226
Transfers In	4,244,027	4,053,187	4,000,000	5,500,000	5,500,000
<b>TOTAL REVENUES</b>	<b>28,608,503</b>	<b>34,804,476</b>	<b>29,035,028</b>	<b>29,985,127</b>	<b>30,209,602</b>
<b>EXPENSES</b>					
Certificated Salaries	9,253,999	10,105,355	10,656,281	10,662,804	10,759,194
Classified Salaries	4,814,482	5,421,890	5,993,068	5,975,415	6,026,359
Employee Benefits	7,829,996	9,077,749	10,441,465	10,294,220	10,575,963
Books and Supplies	2,069,167	2,601,919	2,337,025	1,755,731	1,717,675
Services and Operating	420,772	3,916,032	325,970	327,421	326,073
Capital Outlay					
Other Expenses	709,957	1,148,213	1,428,808	1,435,394	1,455,238
Transfers Out	0	633,609	0	0	0
<b>TOTAL EXPENSES</b>	<b>25,098,374</b>	<b>32,904,767</b>	<b>31,182,617</b>	<b>30,450,985</b>	<b>30,860,502</b>
<b>INCREASE/(DECREASE)</b>	<b>3,510,129</b>	<b>1,899,709</b>	<b>(2,147,589)</b>	<b>(465,858)</b>	<b>(650,900)</b>
<b>BEGINNING BALANCE</b>	<b>3,606,212</b>	<b>7,116,341</b>	<b>9,016,050</b>	<b>6,868,461</b>	<b>6,402,603</b>
<b>ENDING BALANCE</b>	<b>7,116,341</b>	<b>9,016,050</b>	<b>6,868,461</b>	<b>6,402,603</b>	<b>5,751,703</b>



## SPECIAL REVENUE FUND

### CAFETERIA

The district serves approximately 15,000 meals each school day. This fund is used to account separately for federal, state, and local resources to operate the child nutrition program. Principle revenues in this fund are federal and state child nutrition programs and local sales.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal	15,938,792	17,446,294	14,867,555	15,148,355	15,429,155
Other State	9,329,822	10,049,603	10,063,843	10,168,687	10,276,980
Other Local	1,971,312	732,905	2,399,044	2,099,676	2,145,694
Transfers In	4,434	1,632,439	0		
<b>TOTAL REVENUES</b>	<b>27,244,360</b>	<b>29,861,241</b>	<b>27,330,442</b>	<b>27,416,718</b>	<b>27,851,829</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries	5,609,208	6,923,007	7,502,000	7,570,576	7,639,615
Employee Benefits	3,405,861	4,241,239	5,079,787	5,194,535	5,321,122
Books and Supplies	10,663,981	13,520,811	12,625,300	12,877,654	13,136,821
Services and Operating	825,360	1,050,304	1,206,182	1,222,868	1,240,517
Capital Outlay	19,800	583,469	0	0	
Other Expenses	360,529	558,744	787,591	797,792	808,669
Transfers Out	8,455				
<b>TOTAL EXPENSES</b>	<b>20,893,195</b>	<b>26,877,574</b>	<b>27,200,860</b>	<b>27,663,425</b>	<b>28,146,744</b>
<b>INCREASE/(DECREASE)</b>	<b>6,351,165</b>	<b>2,983,667</b>	<b>129,582</b>	<b>(246,707)</b>	<b>(294,915)</b>
<b>BEGINNING BALANCE</b>	<b>7,020,462</b>	<b>13,371,627</b>	<b>16,355,294</b>	<b>16,484,876</b>	<b>16,238,169</b>
<b>ENDING BALANCE</b>	<b>13,371,627</b>	<b>16,355,294</b>	<b>16,484,876</b>	<b>16,238,169</b>	<b>15,943,254</b>

## SPECIAL REVENUE FUND

### DEFERRED MAINTENANCE

This fund is used to account separately for the district deferred maintenance program. Funds may be expended for purposes such as the repair and replacement of major facility systems; plumbing, heating, cooling, electrical, roofing, etc.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	117,430	37,170	40,000	40,000	40,000
Transfers In	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
<b>TOTAL REVENUES</b>	<b>2,117,430</b>	<b>2,037,170</b>	<b>2,040,000</b>	<b>2,040,000</b>	<b>2,040,000</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries	1,349	52,378	0	0	0
Employee Benefits	333	15,354	0	0	0
Books and Supplies	19,783	9,883	0	0	0
Services and Operating	51,780	706,029	700,000	300,000	100,000
Capital Outlay	1,381,116	2,868,926	2,500,000	2,200,000	2,000,000
Other Expenses					
Transfers Out					
<b>TOTAL EXPENSES</b>	<b>1,454,361</b>	<b>3,652,570</b>	<b>3,200,000</b>	<b>2,500,000</b>	<b>2,100,000</b>
<b>INCREASE/(DECREASE)</b>	<b>663,069</b>	<b>(1,615,400)</b>	<b>(1,160,000)</b>	<b>(460,000)</b>	<b>(60,000)</b>
<b>BEGINNING BALANCE</b>	<b>2,675,243</b>	<b>3,338,312</b>	<b>1,722,912</b>	<b>562,912</b>	<b>102,912</b>
<b>ENDING BALANCE</b>	<b>3,338,312</b>	<b>1,722,912</b>	<b>562,912</b>	<b>102,912</b>	<b>42,912</b>

## CAPITAL PROJECTS FUND

### TOTAL

The Capital Projects Fund includes four separate sub-funds, each accounting for the activities, expenditures, and financing of district capital improvement projects.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	15,399,650	4,944,304	4,624,876	4,624,876	4,624,876
Other Local	114,883,883	84,470,016	81,852,031	81,391,804	81,353,270
Transfers In	20,353,975	143,419,488	297,118	155,306,032	315,213
<b>TOTAL REVENUES</b>	<b>150,637,508</b>	<b>232,833,808</b>	<b>86,774,025</b>	<b>241,322,712</b>	<b>86,293,359</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,161,816	1,774,415	1,250,348	1,261,601	1,272,956
Employee Benefits	550,697	820,828	722,064	740,661	771,422
Books and Supplies	220,320	626,438	7,000	200,000	250,000
Services and Operating	2,690,464	(312,326)	2,363,831	2,460,831	2,443,931
Capital Outlay	123,487,878	141,395,175	89,046,902	95,150,902	24,297,327
Other Expenses	102,610,675	89,117,333	89,117,333	89,117,333	89,117,333
Transfers Out	20,240,377	16,913,543	0	5,000,000	0
<b>TOTAL EXPENSES</b>	<b>250,962,227</b>	<b>250,335,406</b>	<b>182,507,478</b>	<b>193,931,328</b>	<b>118,152,969</b>
<b>INCREASE/(DECREASE)</b>	<b>(100,324,719)</b>	<b>(17,501,598)</b>	<b>(95,733,453)</b>	<b>47,391,384</b>	<b>(31,859,610)</b>
<b>BEGINNING BALANCE</b>	<b>336,054,489</b>	<b>235,729,769</b>	<b>218,228,171</b>	<b>122,494,718</b>	<b>169,886,102</b>
<b>ENDING BALANCE</b>	<b>235,729,769</b>	<b>218,228,171</b>	<b>122,494,718</b>	<b>169,886,102</b>	<b>138,026,492</b>

## CAPITAL PROJECTS FUND

### BUILDING

This fund is used to account separately for proceeds from the sale of bonds authorized by Measures S (1998), J (2002), N (2012) and P (2016). It may not be used for any other purpose.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State		0	0	0	0
Other Local	8,753,789	6,190,086	3,893,428	3,653,201	3,714,667
Transfers In	20,353,975	143,419,488	297,118	155,306,032	315,213
<b>TOTAL REVENUES</b>	<b>29,107,765</b>	<b>149,609,574</b>	<b>4,190,546</b>	<b>158,959,233</b>	<b>4,029,880</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries	1,161,816	1,774,415	1,250,348	1,261,601	1,272,956
Employee Benefits	550,697	820,828	722,064	740,661	771,422
Books and Supplies	220,320	626,438	7,000	200,000	250,000
Services and Operating	2,684,444	(411,576)	2,348,831	2,370,831	2,423,931
Capital Outlay	123,487,878	141,395,175	89,046,902	95,150,902	24,297,327
Other Expenses		0	0	0	0
Transfers Out		16,594,115			
<b>TOTAL EXPENSES</b>	<b>128,105,155</b>	<b>160,799,395</b>	<b>93,375,145</b>	<b>99,723,995</b>	<b>29,015,636</b>
<b>INCREASE/(DECREASE)</b>	<b>(98,997,391)</b>	<b>(11,189,821)</b>	<b>(89,184,599)</b>	<b>59,235,238</b>	<b>(24,985,756)</b>
<b>BEGINNING BALANCE</b>	<b>227,178,852</b>	<b>128,181,461</b>	<b>116,991,640</b>	<b>27,807,041</b>	<b>87,042,279</b>
<b>ENDING BALANCE</b>	<b>128,181,461</b>	<b>116,991,640</b>	<b>27,807,041</b>	<b>87,042,279</b>	<b>62,056,523</b>

## CAPITAL PROJECTS FUND

### CAPITAL FACILITIES

Each year the district receives fees levied on developers or other agencies as a condition of approving a development within district boundaries. Funds must be spent on approved capital projects or for items specified in the agreements with developers.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	1,792,566	1,541,327	1,220,000	1,000,000	900,000
Transfers In					
<b>TOTAL REVENUES</b>	<b>1,792,566</b>	<b>1,541,327</b>	<b>1,220,000</b>	<b>1,000,000</b>	<b>900,000</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies		0	0	0	0
Services and Operating	6,020	99,250	15,000	90,000	20,000
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Transfers Out	5,000,000			5,000,000	
<b>TOTAL EXPENSES</b>	<b>5,006,020</b>	<b>99,250</b>	<b>15,000</b>	<b>5,090,000</b>	<b>20,000</b>
<b>INCREASE/(DECREASE)</b>	<b>(3,213,454)</b>	<b>1,442,077</b>	<b>1,205,000</b>	<b>(4,090,000)</b>	<b>880,000</b>
<b>BEGINNING BALANCE</b>	<b>7,694,581</b>	<b>4,481,127</b>	<b>5,923,204</b>	<b>7,128,204</b>	<b>3,038,204</b>
<b>ENDING BALANCE</b>	<b>4,481,127</b>	<b>5,923,204</b>	<b>7,128,204</b>	<b>3,038,204</b>	<b>3,918,204</b>

## CAPITAL PROJECTS FUND

### SPECIAL RESERVE - County School Facilities

The County Schools Facilities fund represents funds transferred from the State to the County for modernization projects under the School Facilities Program.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	14,680,377	319,428	0	0	0
Other Local			0	0	0
Transfers In					
<b>TOTAL REVENUES</b>	<b>14,680,377</b>	<b>319,428</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses					
Transfers Out	14,680,377	319,428			
<b>TOTAL EXPENSES</b>	<b>14,680,377</b>	<b>319,428</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CAPITAL PROJECTS FUND

### BOND INTEREST AND REDEMPTION

This fund is used to account for the repayment of bonds issued by the district. The principle and interest on the bonds is paid by the county treasurer, from taxes levied by the county auditor-controller. The county auditor maintains control of this fund.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	719,273	4,624,876	4,624,876	4,624,876	4,624,876
Other Local	104,337,528	76,738,603	76,738,603	76,738,603	76,738,603
Transfers In					
<b>TOTAL REVENUES</b>	<b>105,056,801</b>	<b>81,363,479</b>	<b>81,363,479</b>	<b>81,363,479</b>	<b>81,363,479</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses	102,610,675	89,117,333	89,117,333	89,117,333	89,117,333
Transfers Out	560,000	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>103,170,675</b>	<b>89,117,333</b>	<b>89,117,333</b>	<b>89,117,333</b>	<b>89,117,333</b>
<b>INCREASE/(DECREASE)</b>	<b>1,886,127</b>	<b>(7,753,854)</b>	<b>(7,753,854)</b>	<b>(7,753,854)</b>	<b>(7,753,854)</b>
<b>BEGINNING BALANCE</b>	<b>101,181,055</b>	<b>103,067,182</b>	<b>95,313,328</b>	<b>87,559,474</b>	<b>79,805,620</b>
<b>ENDING BALANCE</b>	<b>103,067,182</b>	<b>95,313,328</b>	<b>87,559,474</b>	<b>79,805,620</b>	<b>72,051,766</b>

## SELF INSURANCE FUND

### TOTAL

This fund is used to separately account for the district self insured workers' compensation and vision insurance plans. Amounts contributed to this fund, from other funds, are lawfully restricted for insurance purposes.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	0	0	0	0	0
Other Local	27,185,691	25,873,180	25,503,180	25,700,391	25,404,275
Transfers In	1,626,668	(10,000)			
<b>TOTAL REVENUES</b>	<b>28,812,359</b>	<b>25,863,180</b>	<b>25,503,180</b>	<b>25,700,391</b>	<b>25,404,275</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	430,320	452,175	409,248	412,931	416,648
Employee Benefits	254,240	245,345	252,135	254,562	261,029
Books and Supplies	1,870	25,051	25,051	11,000	12,000
Services and Operating	25,044,714	28,015,294	28,127,493	26,016,808	26,428,385
Capital Outlay				0	
Other Expenses					
Transfers Out		0			
<b>TOTAL EXPENSES</b>	<b>25,731,144</b>	<b>28,737,865</b>	<b>28,813,927</b>	<b>26,695,301</b>	<b>27,118,062</b>
<b>OTHER FINANCING</b>	<b>0</b>	<b>0</b>			<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>3,081,215</b>	<b>(2,874,685)</b>	<b>(3,310,747)</b>	<b>(994,910)</b>	<b>(1,713,787)</b>
<b>BEGINNING BALANCE</b>	<b>44,779,637</b>	<b>47,860,852</b>	<b>44,986,167</b>	<b>41,675,420</b>	<b>40,680,510</b>
<b>ENDING BALANCE</b>	<b>47,860,852</b>	<b>44,986,167</b>	<b>41,675,420</b>	<b>40,680,510</b>	<b>38,966,724</b>



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	461,794,730.00	2,581,913.00	464,376,643.00	477,015,431.00	2,581,913.00	479,597,344.00	3.3%
2) Federal Revenue		8100-8299	0.00	95,218,021.00	95,218,021.00	0.00	49,337,945.00	49,337,945.00	-48.2%
3) Other State Revenue		8300-8599	11,372,299.00	112,966,256.00	124,338,555.00	9,962,560.00	103,564,756.00	113,527,316.00	-8.7%
4) Other Local Revenue		8600-8799	11,691,271.00	12,359,379.00	24,050,650.00	6,881,829.00	7,651,721.00	14,533,550.00	-39.6%
5) TOTAL, REVENUES			484,858,300.00	223,125,569.00	707,983,869.00	493,859,820.00	163,136,335.00	656,996,155.00	-7.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	190,836,881.00	69,988,859.00	260,825,740.00	200,581,744.00	70,387,196.00	270,968,940.00	3.9%
2) Classified Salaries		2000-2999	53,150,931.00	49,017,781.00	102,168,712.00	57,587,714.00	54,130,142.00	111,717,856.00	9.3%
3) Employee Benefits		3000-3999	107,837,302.00	81,257,122.00	189,094,424.00	120,127,496.00	91,457,757.00	211,585,253.00	11.9%
4) Books and Supplies		4000-4999	10,345,084.00	23,915,952.00	34,261,036.00	10,731,974.00	21,134,553.00	31,866,527.00	-7.0%
5) Services and Other Operating Expenditures		5000-5999	32,057,417.00	37,548,068.00	69,605,485.00	34,602,916.00	29,127,922.00	63,730,838.00	-8.4%
6) Capital Outlay		6000-6999	3,730,923.00	10,733,650.00	14,464,573.00	5,356,051.00	798,336.00	6,154,387.00	-57.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,954,786.00	115,104.00	2,069,890.00	1,861,809.00	115,104.00	1,976,913.00	-4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,194,944.00)	7,409,096.00	(1,785,848.00)	(12,793,522.00)	10,467,277.00	(2,326,245.00)	30.3%
9) TOTAL, EXPENDITURES			390,718,380.00	279,985,632.00	670,704,012.00	418,056,182.00	277,618,287.00	695,674,469.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			94,139,920.00	(56,860,063.00)	37,279,857.00	75,803,638.00	(114,481,952.00)	(38,678,314.00)	-203.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,000.00	0.00	3,000.00	1,500.00	0.00	1,500.00	-50.0%
b) Transfers Out		7600-7629	1,122,518.00	6,989,499.00	8,112,017.00	0.00	6,000,000.00	6,000,000.00	-26.0%
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	(70,118,989.00)	70,118,989.00	0.00	(79,783,564.00)	79,783,564.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(71,238,507.00)	63,129,490.00	(8,109,017.00)	(79,782,064.00)	73,783,564.00	(5,998,500.00)	-26.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			22,901,413.00	6,269,427.00	29,170,840.00	(3,978,426.00)	(40,698,388.00)	(44,676,814.00)	-253.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	135,761,409.00	119,123,335.00	254,884,744.00	158,662,822.00	125,392,762.00	284,055,584.00	11.4%
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)			135,761,409.00	119,123,335.00	254,884,744.00	158,662,822.00	125,392,762.00	284,055,584.00	11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,761,409.00	119,123,335.00	254,884,744.00	158,662,822.00	125,392,762.00	284,055,584.00	11.4%
2) Ending Balance, June 30 (E + F1e)			158,662,822.00	125,392,762.00	284,055,584.00	154,684,396.00	84,694,374.00	239,378,770.00	-15.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	84,931.18	0.00	84,931.18	84,931.18	0.00	84,931.18	55.8%
Prepaid Items		9713	768,474.16	1,161.10	769,635.26	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	125,391,600.90	125,391,600.90	0.00	84,694,375.00	84,694,375.00	-32.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	42,613,334.72	0.00	42,613,334.72	26,602,722.72	0.00	26,602,722.72	-37.6%
Bus Replacement		0000 9760	12,193,983.00		12,193,983.00			0.00	
Technology Device Refresh and Enhancements		0000 9760	9,086,427.87		9,086,427.87			0.00	
Textbook Adoptions		0000 9760	10,000,000.00		10,000,000.00			0.00	
Carry over of Unspent Supplemental Grant		0000 9760	11,332,923.85		11,332,923.85			0.00	
Bus Replacement Placement		0000 9760			0.00	6,889,687.00		6,889,687.00	
Technology Device Refresh and Enhancements		0000 9760			0.00	8,336,038.87		8,336,038.87	
Textbook Adoptions		0000 9760			0.00	10,000,000.00		10,000,000.00	
Carry over of Unspent Supplemental Grant		0000 9760			0.00	1,376,996.85		1,376,996.85	
d) Assigned									
Other Assignments		9780	27,711,533.73	0.00	27,711,533.73	32,555,426.00	0.00	32,555,426.00	17.5%
Carry over of Concentration Grant		0000 9780	6,637,375.00		6,637,375.00			0.00	
ERP Implementation		0000 9780	395,255.73		395,255.73			0.00	
SJTA Tentative Agreement		0000 9780	20,678,903.00		20,678,903.00			0.00	
Carry over of Concentration Grant		0000 9780			0.00	11,876,523.00		11,876,523.00	
SJTA Tentative Agreement		0000 9780			0.00	20,678,903.00		20,678,903.00	
e) Unassigned/Unappropriated									

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)	
Reserve for Economic Uncertainties		9789	13,576,320.58	0.00	13,576,320.58	14,033,489.40	0.00	14,033,489.40	3.4%
Unassigned/Unappropriated Amount		9790	73,703,227.63	0.00	73,703,227.63	81,202,826.70	(1.00)	81,202,825.70	10.1%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	158,820,062.73	59,475,575.05	218,295,637.78				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	205,000.00	0.00	205,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	12,533,780.03	0.00	12,533,780.03				
3) Accounts Receivable		9200	2,177,715.13	9,832,765.21	12,010,480.34				
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	84,931.18	0.00	84,931.18				
7) Prepaid Expenditures		9330	768,474.16	1,161.10	769,635.26				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			174,567,738.69	69,309,501.36	244,097,421.58				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	35,213,564.95	251,157.44	35,464,722.39				
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	654,532.36	654,532.36				
6) TOTAL, LIABILITIES			35,213,564.95	905,689.80	36,119,254.75				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			139,354,173.74	68,403,811.56	207,978,166.83				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	226,546,046.00	0.00	226,546,046.00	240,079,784.00	0.00	240,079,784.00	6.0%
Education Protection Account State Aid - Current Year		8012	123,871,856.00	0.00	123,871,856.00	125,462,821.00	0.00	125,462,821.00	1.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	823,536.00	0.00	823,536.00	823,536.00	0.00	823,536.00	0.0%
Timber Yield Tax		8022	13.00	0.00	13.00	13.00	0.00	13.00	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	115,305,061.00	0.00	115,305,061.00	115,305,061.00	0.00	115,305,061.00	0.0%
Unsecured Roll Taxes		8042	3,656,158.00	0.00	3,656,158.00	3,656,158.00	0.00	3,656,158.00	0.0%
Prior Years' Taxes		8043	1,748,975.00	0.00	1,748,975.00	1,748,975.00	0.00	1,748,975.00	0.0%
Supplemental Taxes		8044	4,843,301.00	0.00	4,843,301.00	4,843,301.00	0.00	4,843,301.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	20,205,110.00	0.00	20,205,110.00	20,205,110.00	0.00	20,205,110.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	270,550.00	0.00	270,550.00	270,550.00	0.00	270,550.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	33,882.00	0.00	33,882.00	33,882.00	0.00	33,882.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(16,941.00)	0.00	(16,941.00)	(16,941.00)	0.00	(16,941.00)	0.0%
Subtotal, LCFF Sources			497,287,547.00	0.00	497,287,547.00	512,412,250.00	0.00	512,412,250.00	3.0%
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	(35,492,817.00)	0.00	(35,492,817.00)	(35,396,819.00)	0.00	(35,396,819.00)	-0.3%
Property Taxes Transfers		8097	0.00	2,581,913.00	2,581,913.00	0.00	2,581,913.00	2,581,913.00	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			461,794,730.00	2,581,913.00	464,376,643.00	477,015,431.00	2,581,913.00	479,597,344.00	3.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,813,966.00	13,813,966.00	0.00	11,084,285.00	11,084,285.00	-19.8%
Special Education Discretionary Grants		8182	0.00	1,533,737.00	1,533,737.00	0.00	1,163,418.00	1,163,418.00	-24.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,500.00	1,500.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		18,437,200.00	18,437,200.00		18,507,075.00	18,507,075.00	0.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,092,762.00	2,092,762.00		2,343,546.00	2,343,546.00	12.0%
Title III, Immigrant Student Program	4201	8290		126,477.00	126,477.00		326,477.00	326,477.00	158.1%
Title III, English Learner Program	4203	8290		1,272,366.00	1,272,366.00		951,593.00	951,593.00	-25.2%
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		2,948,843.00	2,948,843.00		2,725,341.00	2,725,341.00	-7.6%
Career and Technical Education	3500-3599	8290		557,321.00	557,321.00		489,549.00	489,549.00	-12.2%
All Other Federal Revenue	All Other	8290	0.00	54,433,849.00	54,433,849.00	0.00	11,746,661.00	11,746,661.00	-78.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>95,218,021.00</b>	<b>95,218,021.00</b>	<b>0.00</b>	<b>49,337,945.00</b>	<b>49,337,945.00</b>	<b>-48.2%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		33,748,060.00	33,748,060.00		33,335,197.00	33,335,197.00	-1.2%
Prior Years	6500	8319		60,429.00	60,429.00		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	883,141.00	883,141.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,687,980.00	0.00	1,687,980.00	1,743,980.00	0.00	1,743,980.00	3.3%
Lottery - Unrestricted and Instructional Materials		8560	6,621,159.00	2,693,353.00	9,314,512.00	6,626,213.00	2,699,064.00	9,325,277.00	0.1%
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									
After School Education and Safety (ASES)	6010	8590		4,960,406.00	4,960,406.00		4,549,209.00	4,549,209.00	-8.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		364,041.00	364,041.00		364,041.00	364,041.00	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		1,929,528.00	1,929,528.00		1,884,062.00	1,884,062.00	-2.4%
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	3,063,160.00	68,327,298.00	71,390,458.00	1,592,367.00	60,733,183.00	62,325,550.00	-12.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>11,372,299.00</b>	<b>112,966,256.00</b>	<b>124,338,555.00</b>	<b>9,962,560.00</b>	<b>103,564,756.00</b>	<b>113,527,316.00</b>	<b>-8.7%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									

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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,500,000.00	0.00	7,500,000.00	5,000,000.00	0.00	5,000,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	839,840.00	117,884.00	957,724.00	839,840.00	117,884.00	957,724.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	1,142,417.00	1,142,417.00	0.00	1,130,000.00	1,130,000.00	-1.1%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	16,941.00	0.00	16,941.00	16,941.00	0.00	16,941.00	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	3,334,490.00	10,495,502.00	13,829,992.00	1,025,048.00	5,800,261.00	6,825,309.00	-50.6%
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		603,576.00	603,576.00		603,576.00	603,576.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>11,691,271.00</b>	<b>12,359,379.00</b>	<b>24,050,650.00</b>	<b>6,881,829.00</b>	<b>7,651,721.00</b>	<b>14,533,550.00</b>	<b>-39.6%</b>
<b>TOTAL, REVENUES</b>			<b>484,858,300.00</b>	<b>223,125,569.00</b>	<b>707,983,869.00</b>	<b>493,859,820.00</b>	<b>163,136,335.00</b>	<b>656,996,155.00</b>	<b>-7.2%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	154,603,705.00	51,822,737.00	206,426,442.00	163,164,754.00	52,356,954.00	215,521,708.00	4.4%
Certificated Pupil Support Salaries		1200	10,925,191.00	7,473,945.00	18,399,136.00	11,567,078.00	7,838,686.00	19,405,764.00	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	20,489,888.00	4,021,242.00	24,511,130.00	20,703,908.00	3,875,415.00	24,579,323.00	0.3%
Other Certificated Salaries		1900	4,818,097.00	6,670,935.00	11,489,032.00	5,146,004.00	6,316,141.00	11,462,145.00	-0.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>190,836,881.00</b>	<b>69,988,859.00</b>	<b>260,825,740.00</b>	<b>200,581,744.00</b>	<b>70,387,196.00</b>	<b>270,968,940.00</b>	<b>3.9%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,485,495.00	21,286,437.00	23,771,932.00	3,110,263.00	25,026,621.00	28,136,884.00	18.4%
Classified Support Salaries		2200	22,753,498.00	15,594,824.00	38,348,322.00	25,193,293.00	16,342,178.00	41,535,471.00	8.3%
Classified Supervisors' and Administrators' Salaries		2300	6,518,911.00	4,881,052.00	11,399,963.00	6,804,771.00	5,068,739.00	11,873,510.00	4.2%
Clerical, Technical and Office Salaries		2400	19,454,080.00	2,463,808.00	21,917,888.00	20,108,288.00	2,437,821.00	22,546,109.00	2.9%
Other Classified Salaries		2900	1,938,947.00	4,791,660.00	6,730,607.00	2,371,099.00	5,254,783.00	7,625,882.00	13.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>53,150,931.00</b>	<b>49,017,781.00</b>	<b>102,168,712.00</b>	<b>57,587,714.00</b>	<b>54,130,142.00</b>	<b>111,717,856.00</b>	<b>9.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	35,120,232.00	33,379,223.00	68,499,455.00	37,130,213.00	33,622,485.00	70,752,698.00	3.3%
PERS		3201-3202	13,886,428.00	13,586,312.00	27,472,740.00	16,101,561.00	15,921,062.00	32,022,623.00	16.6%
OASDI/Medicare/Alternative		3301-3302	6,839,096.00	4,841,418.00	11,680,514.00	7,275,295.00	5,245,985.00	12,521,280.00	7.2%
Health and Welfare Benefits		3401-3402	39,159,791.00	22,474,702.00	61,634,493.00	46,046,841.00	29,538,207.00	75,585,048.00	22.6%
Unemployment Insurance		3501-3502	119,313.00	56,298.00	175,611.00	125,914.00	59,486.00	185,400.00	5.6%
Workers' Compensation		3601-3602	4,379,551.00	2,125,079.00	6,504,630.00	4,617,702.00	2,228,631.00	6,846,333.00	5.3%
OPEB, Allocated		3701-3702	4,919,646.00	2,881,537.00	7,801,183.00	5,234,655.00	3,082,167.00	8,316,822.00	6.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,413,245.00	1,912,553.00	5,325,798.00	3,595,315.00	1,759,734.00	5,355,049.00	0.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>107,837,302.00</b>	<b>81,257,122.00</b>	<b>189,094,424.00</b>	<b>120,127,496.00</b>	<b>91,457,757.00</b>	<b>211,585,253.00</b>	<b>11.9%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	6,611,603.00	6,611,603.00	0.00	3,048,052.00	3,048,052.00	-53.9%
Books and Other Reference Materials		4200	474,241.00	876,757.00	1,350,998.00	775,785.00	478,155.00	1,253,940.00	-7.2%
Materials and Supplies		4300	7,180,592.00	10,755,409.00	17,936,001.00	8,460,452.00	13,034,871.00	21,495,323.00	19.8%
Noncapitalized Equipment		4400	2,688,580.00	5,418,255.00	8,106,835.00	1,494,066.00	3,340,888.00	4,834,954.00	-40.4%

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)	
Food		4700	1,671.00	253,928.00	255,599.00	1,671.00	1,232,587.00	1,234,258.00	382.9%
TOTAL, BOOKS AND SUPPLIES			10,345,084.00	23,915,952.00	34,261,036.00	10,731,974.00	21,134,553.00	31,866,527.00	-7.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	25,660,170.00	25,660,170.00	0.00	18,422,103.00	18,422,103.00	-28.2%
Travel and Conferences		5200	856,530.00	1,033,279.00	1,889,809.00	921,928.00	487,071.00	1,408,999.00	-25.4%
Dues and Memberships		5300	376,823.00	48,756.00	425,579.00	320,330.00	26,633.00	346,963.00	-18.5%
Insurance		5400 - 5450	4,052,319.00	0.00	4,052,319.00	4,796,984.00	0.00	4,796,984.00	18.4%
Operations and Housekeeping Services		5500	10,369,441.00	0.00	10,369,441.00	10,992,000.00	0.00	10,992,000.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,265,122.00	454,014.00	1,719,136.00	1,239,492.00	371,161.00	1,610,653.00	-6.3%
Transfers of Direct Costs		5710	(457,134.00)	457,134.00	0.00	(390,794.00)	390,794.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,177,882.00)	(4,807,868.00)	(5,985,750.00)	(1,550,597.00)	(5,097,887.00)	(6,648,484.00)	11.1%
Professional/Consulting Services and Operating Expenditures		5800	15,253,005.00	14,473,174.00	29,726,179.00	16,538,298.00	14,334,245.00	30,872,543.00	3.9%
Communications		5900	1,519,193.00	229,409.00	1,748,602.00	1,735,275.00	193,802.00	1,929,077.00	10.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,057,417.00	37,548,068.00	69,605,485.00	34,602,916.00	29,127,922.00	63,730,838.00	-8.4%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	10,000,000.00	10,000,000.00	0.00	57,652.00	57,652.00	-99.4%
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	3,730,923.00	733,650.00	4,464,573.00	5,356,051.00	371,684.00	5,727,735.00	28.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	369,000.00	369,000.00	New
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			3,730,923.00	10,733,650.00	14,464,573.00	5,356,051.00	798,336.00	6,154,387.00	-57.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	115,104.00	115,104.00	0.00	115,104.00	115,104.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,804,768.00	0.00	1,804,768.00	1,861,809.00	0.00	1,861,809.00	3.2%
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	2,013.00	0.00	2,013.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	148,005.00	0.00	148,005.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,954,786.00	115,104.00	2,069,890.00	1,861,809.00	115,104.00	1,976,913.00	-4.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(7,409,096.00)	7,409,096.00	0.00	(10,467,277.00)	10,467,277.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,785,848.00)	0.00	(1,785,848.00)	(2,326,245.00)	0.00	(2,326,245.00)	30.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,194,944.00)	7,409,096.00	(1,785,848.00)	(12,793,522.00)	10,467,277.00	(2,326,245.00)	30.3%
TOTAL, EXPENDITURES			390,718,380.00	279,985,632.00	670,704,012.00	418,056,182.00	277,618,287.00	695,674,469.00	3.7%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	3,000.00	0.00	3,000.00	1,500.00	0.00	1,500.00	-50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000.00	0.00	3,000.00	1,500.00	0.00	1,500.00	-50.0%

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)	
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	53,187.00	0.00	53,187.00	0.00	0.00	0.00	-100.0%
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	1,069,331.00	6,989,499.00	8,058,830.00	0.00	6,000,000.00	6,000,000.00	-25.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,122,518.00	6,989,499.00	8,112,017.00	0.00	6,000,000.00	6,000,000.00	-26.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(71,739,185.00)	71,739,185.00	0.00	(79,783,564.00)	79,783,564.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,620,196.00	(1,620,196.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(70,118,989.00)	70,118,989.00	0.00	(79,783,564.00)	79,783,564.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(71,238,507.00)	63,129,490.00	(8,109,017.00)	(79,782,064.00)	73,783,564.00	(5,998,500.00)	-26.0%

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	461,794,730.00	2,581,913.00	464,376,643.00	477,015,431.00	2,581,913.00	479,597,344.00	3.3%
2) Federal Revenue		8100-8299	0.00	95,218,021.00	95,218,021.00	0.00	49,337,945.00	49,337,945.00	-48.2%
3) Other State Revenue		8300-8599	11,372,299.00	112,966,256.00	124,338,555.00	9,962,560.00	103,564,756.00	113,527,316.00	-8.7%
4) Other Local Revenue		8600-8799	11,691,271.00	12,359,379.00	24,050,650.00	6,881,829.00	7,651,721.00	14,533,550.00	-39.6%
5) TOTAL, REVENUES			484,858,300.00	223,125,569.00	707,983,869.00	493,859,820.00	163,136,335.00	656,996,155.00	-7.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	225,730,997.00	167,956,664.00	393,687,661.00	243,626,540.00	172,584,075.00	416,210,615.00	5.7%
2) Instruction - Related Services		2000-2999	62,563,763.00	48,174,605.00	110,738,368.00	65,873,484.00	45,619,934.00	111,493,418.00	0.7%
3) Pupil Services		3000-3999	33,981,946.00	24,460,390.00	58,442,336.00	40,299,450.00	27,319,358.00	67,618,808.00	15.7%
4) Ancillary Services		4000-4999	4,170,735.00	1,950,316.00	6,121,051.00	4,571,525.00	1,637,499.00	6,209,024.00	1.4%
5) Community Services		5000-5999	0.00	52,253.00	52,253.00	0.00	478.00	478.00	-99.1%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	25,465,955.00	9,860,180.00	35,326,135.00	22,917,651.00	12,754,052.00	35,671,703.00	1.0%
8) Plant Services		8000-8999	36,850,198.00	27,416,120.00	64,266,318.00	38,905,723.00	17,587,787.00	56,493,510.00	-12.1%
9) Other Outgo		9000-9999	1,954,786.00	115,104.00	2,069,890.00	1,861,809.00	115,104.00	1,976,913.00	-4.5%
10) TOTAL, EXPENDITURES			390,718,380.00	279,985,632.00	670,704,012.00	418,056,182.00	277,618,287.00	695,674,469.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			94,139,920.00	(56,860,063.00)	37,279,857.00	75,803,638.00	(114,481,952.00)	(38,678,314.00)	-203.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,000.00	0.00	3,000.00	1,500.00	0.00	1,500.00	-50.0%
b) Transfers Out		7600-7629	1,122,518.00	6,989,499.00	8,112,017.00	0.00	6,000,000.00	6,000,000.00	-26.0%
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	(70,118,989.00)	70,118,989.00	0.00	(79,783,564.00)	79,783,564.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(71,238,507.00)	63,129,490.00	(8,109,017.00)	(79,782,064.00)	73,783,564.00	(5,998,500.00)	-26.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,901,413.00	6,269,427.00	29,170,840.00	(3,978,426.00)	(40,698,388.00)	(44,676,814.00)	-253.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	135,761,409.00	119,123,335.00	254,884,744.00	158,662,822.00	125,392,762.00	284,055,584.00	11.4%
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)			135,761,409.00	119,123,335.00	254,884,744.00	158,662,822.00	125,392,762.00	284,055,584.00	11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,761,409.00	119,123,335.00	254,884,744.00	158,662,822.00	125,392,762.00	284,055,584.00	11.4%
2) Ending Balance, June 30 (E + F1e)			158,662,822.00	125,392,762.00	284,055,584.00	154,684,396.00	84,694,374.00	239,378,770.00	-15.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	84,931.18	0.00	84,931.18	84,931.18	0.00	84,931.18	55.8%
Prepaid Items		9713	768,474.16	1,161.10	769,635.26	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	125,391,600.90	125,391,600.90	0.00	84,694,375.00	84,694,375.00	-32.5%
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	42,613,334.72	0.00	42,613,334.72	26,602,722.72	0.00	26,602,722.72	-37.6%
Bus Replacement		0000	12,193,983.00		12,193,983.00			0.00	
Technology Device Refresh and Enhancements		0000	9,086,427.87		9,086,427.87			0.00	
Textbook Adoptions		0000	10,000,000.00		10,000,000.00			0.00	
Carry over of Unspent Supplemental Grant		0000	11,332,923.85		11,332,923.85			0.00	
Bus Replacement Placement		0000			0.00	6,889,687.00		6,889,687.00	
Technology Device Refresh and Enhancements		0000			0.00	8,336,038.87		8,336,038.87	
Textbook Adoptions		0000			0.00	10,000,000.00		10,000,000.00	
Carry over of Unspent Supplemental Grant		0000			0.00	1,376,996.85		1,376,996.85	
d) Assigned									
Other Assignments (by Resource/Object)		9780	27,711,533.73	0.00	27,711,533.73	32,555,426.00	0.00	32,555,426.00	17.5%
Carry over of Concentration Grant		0000	6,637,375.00		6,637,375.00			0.00	
ERP Implementation		0000	395,255.73		395,255.73			0.00	
SJTA Tentative Agreement		0000	20,678,903.00		20,678,903.00			0.00	
Carry over of Concentration Grant		0000			0.00	11,876,523.00		11,876,523.00	
SJTA Tentative Agreement		0000			0.00	20,678,903.00		20,678,903.00	
e) Unassigned/Unappropriated									

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)	
Reserve for Economic Uncertainties		9789	13,576,320.58	0.00	13,576,320.58	14,033,489.40	0.00	14,033,489.40	3.4%
Unassigned/Unappropriated Amount		9790	73,703,227.63	0.00	73,703,227.63	81,202,826.70	(1.00)	81,202,825.70	10.1%



Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	19,027,158.00	20,006,434.00
6211	Literacy Coaches and Reading Specialists Grant Program	1,814,407.00	1,814,407.00
6266	Educator Effectiveness, FY 2021-22	5,197,025.00	2,948,240.00
6318	Antibias Education Grant	200,000.00	116,148.00
6546	Mental Health-Related Services	261,100.00	0.00
6547	Special Education Early Intervention Preschool Grant	1,833,940.00	987,152.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	21,824,824.00	20,419,592.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,909,758.00	6,031,021.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1.00	1.00
7029	Child Nutrition: Food Service Staff Training Funds	1.00	1.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,087,113.00	3,087,113.00
7033	Child Nutrition: School Food Best Practices Apportionment	759,827.00	759,827.00
7085	Learning Communities for School Success Program	1,332,560.00	659,275.00
7311	Classified School Employee Professional Development Block Grant	190,748.00	190,748.00
7399	LCFF Equity Multiplier	6,889,335.00	6,889,335.00
7412	A-G Access/Success Grant	392,869.00	118,298.00
7413	A-G Learning Loss Mitigation Grant	173,373.00	0.00
7435	Learning Recovery Emergency Block Grant	37,288,135.00	773,079.00
7810	Other Restricted State	223,067.00	181,328.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,307,031.00	5,780,496.00
9010	Other Restricted Local	15,679,328.90	13,931,880.00
Total, Restricted Balance		125,391,600.90	84,694,375.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,851,171.00	1,851,171.00	0.0%
5) TOTAL, REVENUES			1,851,171.00	1,851,171.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	394,490.00	394,490.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,456,681.00	1,456,681.00	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			1,851,171.00	1,851,171.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,534,012.00	2,534,012.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,534,012.00	2,534,012.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,534,012.00	2,534,012.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,534,012.00	2,534,012.00	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	2,534,012.00	2,534,012.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,534,011.66		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,534,011.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			2,534,011.66		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,049,745.00	1,049,745.00	0.0%
Interest		8660	704.00	704.00	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	800,722.00	800,722.00	0.0%
<b>TOTAL, REVENUES</b>			<b>1,851,171.00</b>	<b>1,851,171.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	359,620.00	359,620.00	0.0%
Noncapitalized Equipment		4400	34,870.00	34,870.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>394,490.00</b>	<b>394,490.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	48,123.00	48,123.00	0.0%
Insurance		5400-5450	200.00	200.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200.00	200.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,408,158.00	1,408,158.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,456,681.00</b>	<b>1,456,681.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,851,171.00	1,851,171.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,851,171.00	1,851,171.00	0.0%
5) TOTAL, REVENUES			1,851,171.00	1,851,171.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,851,171.00	1,851,171.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,851,171.00	1,851,171.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,534,012.00	2,534,012.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,534,012.00	2,534,012.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,534,012.00	2,534,012.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,534,012.00	2,534,012.00	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	2,534,012.00	2,534,012.00	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	2,534,012.00	2,534,012.00
Total, Restricted Balance		2,534,012.00	2,534,012.00



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,373,025.00	3,187,593.00	-5.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	328,679.00	400,446.00	21.8%
4) Other Local Revenue		8600-8799	14,160.00	13,000.00	-8.2%
5) TOTAL, REVENUES			3,715,864.00	3,601,039.00	-3.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,623,860.00	1,632,204.00	0.5%
2) Classified Salaries		2000-2999	253,328.00	259,568.00	2.5%
3) Employee Benefits		3000-3999	999,660.00	1,032,668.00	3.3%
4) Books and Supplies		4000-4999	70,405.00	49,042.00	-30.3%
5) Services and Other Operating Expenditures		5000-5999	339,231.00	363,431.00	7.1%
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	2,176.00	2,057.00	-5.5%
9) TOTAL, EXPENDITURES			3,288,660.00	3,338,970.00	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			427,204.00	262,069.00	-38.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	284,530.00	298,618.00	5.0%
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			(284,530.00)	(298,618.00)	5.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			142,674.00	(36,549.00)	-125.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	927,555.00	1,070,229.00	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			927,555.00	1,070,229.00	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			927,555.00	1,070,229.00	15.4%
2) Ending Balance, June 30 (E + F1e)			1,070,229.00	1,033,680.00	-3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	530,506.00	513,407.00	-3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	539,723.00	520,273.00	-3.6%
Reserve For Economic Uncertainties	0000	9780	107,944.00		
LCFF	0000	9780	431,779.00		
Reserve for Economic Uncertainties	0000	9780		104,054.00	
LCFF	0000	9780		416,219.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,152,284.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	8,726.10		
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			1,161,010.68		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	112,659.00		
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			112,659.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			1,048,351.68		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,527,229.00	1,450,482.00	-5.0%
Education Protection Account State Aid - Current Year		8012	1,033,436.00	978,140.00	-5.4%
State Aid - Prior Years		8019	885.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	811,475.00	758,971.00	-6.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,373,025.00	3,187,593.00	-5.5%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	133,554.00	126,454.00	-5.3%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,577.00	11,819.00	23.4%
Lottery - Unrestricted and Instructional Materials		8560	70,345.00	61,005.00	-13.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	115,203.00	201,168.00	74.6%
TOTAL, OTHER STATE REVENUE			328,679.00	400,446.00	21.8%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,160.00	13,000.00	-8.2%
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%
Transportation Fees From Individuals		8675	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%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,160.00	13,000.00	-8.2%
TOTAL, REVENUES			3,715,864.00	3,601,039.00	-3.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,236,845.00	1,247,196.00	0.8%
Certificated Pupil Support Salaries		1200	90,588.00	91,537.00	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	293,633.00	290,677.00	-1.0%
Other Certificated Salaries		1900	2,794.00	2,794.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,623,860.00	1,632,204.00	0.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	134,958.00	140,679.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	118,370.00	118,889.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			253,328.00	259,568.00	2.5%
<b>EMPLOYEE BENEFITS</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
STRS		3101-3102	408,208.00	405,866.00	-0.6%
PERS		3201-3202	135,562.00	149,017.00	9.9%
OASDI/Medicare/Alternative		3301-3302	56,362.00	58,966.00	4.6%
Health and Welfare Benefits		3401-3402	320,432.00	339,351.00	5.9%
Unemployment Insurance		3501-3502	906.00	921.00	1.7%
Workers' Compensation		3601-3602	33,655.00	33,911.00	0.8%
OPEB, Allocated		3701-3702	8,477.00	6,944.00	-18.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	36,058.00	37,692.00	4.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>999,660.00</b>	<b>1,032,668.00</b>	<b>3.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,958.00	2,500.00	-36.8%
Materials and Supplies		4300	36,955.00	26,542.00	-28.2%
Noncapitalized Equipment		4400	29,492.00	20,000.00	-32.2%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>70,405.00</b>	<b>49,042.00</b>	<b>-30.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,197.00	7,000.00	-56.8%
Dues and Memberships		5300	9,069.00	10,400.00	14.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	1,000.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	156,295.00	173,600.00	11.1%
Professional/Consulting Services and Operating Expenditures		5800	156,670.00	170,931.00	9.1%
Communications		5900	500.00	500.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>339,231.00</b>	<b>363,431.00</b>	<b>7.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	2,176.00	2,057.00	-5.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,176.00</b>	<b>2,057.00</b>	<b>-5.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,288,660.00</b>	<b>3,338,970.00</b>	<b>1.5%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	284,530.00	298,618.00	5.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			284,530.00	298,618.00	5.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(284,530.00)	(298,618.00)	5.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,373,025.00	3,187,593.00	-5.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	328,679.00	400,446.00	21.8%
4) Other Local Revenue		8600-8799	14,160.00	13,000.00	-8.2%
5) TOTAL, REVENUES			3,715,864.00	3,601,039.00	-3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,079,104.00	2,121,240.00	2.0%
2) Instruction - Related Services	2000-2999		910,526.00	903,134.00	-0.8%
3) Pupil Services	3000-3999		137,793.00	137,877.00	0.1%
4) Ancillary Services	4000-4999		3,061.00	3,062.00	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		158,176.00	173,657.00	9.8%
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			3,288,660.00	3,338,970.00	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			427,204.00	262,069.00	-38.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	284,530.00	298,618.00	5.0%
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			(284,530.00)	(298,618.00)	5.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			142,674.00	(36,549.00)	-125.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	927,555.00	1,070,229.00	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			927,555.00	1,070,229.00	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			927,555.00	1,070,229.00	15.4%
2) Ending Balance, June 30 (E + F1e)			1,070,229.00	1,033,680.00	-3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	530,506.00	513,407.00	-3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	539,723.00	520,273.00	-3.6%
Reserve For Economic Uncertainties	0000	9780	107,944.00		
LCFF	0000	9780	431,779.00		
Reserve for Economic Uncertainties	0000	9780		104,054.00	
LCFF	0000	9780		416,219.00	
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
6266	Educator Effectiveness, FY 2021-22	15,258.00	7,204.00
6300	Lottery: Instructional Materials	48,629.00	42,269.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	134,112.00	134,112.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	30,553.00	60,554.00
7412	A-G Access/Success Grant	10,167.00	0.00
7413	A-G Learning Loss Mitigation Grant	7,853.00	7,853.00
7435	Learning Recovery Emergency Block Grant	165,317.00	144,746.00
7810	Other Restricted State	3,680.00	1,732.00
9010	Other Restricted Local	114,937.00	114,937.00
Total, Restricted Balance		530,506.00	513,407.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,274,665.00	823,238.00	-86.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,274,665.00	823,238.00	-86.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,274,665.00	823,238.00	-86.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,274,665.00	823,238.00	-86.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,553,766.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,553,766.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			1,553,766.16		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	6,274,665.00	823,238.00	-86.9%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,274,665.00	823,238.00	-86.9%
<b>OTHER LOCAL REVENUE</b>					
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					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			6,274,665.00	823,238.00	-86.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	6,274,665.00	823,238.00	-86.9%
To County Offices	6500	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,274,665.00	823,238.00	-86.9%
TOTAL, EXPENDITURES			6,274,665.00	823,238.00	-86.9%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,274,665.00	823,238.00	-86.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,274,665.00	823,238.00	-86.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		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	6,274,665.00	823,238.00	-86.9%
10) TOTAL, EXPENDITURES			6,274,665.00	823,238.00	-86.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	437,566.00	437,566.00	0.0%
3) Other State Revenue		8300-8599	3,867,518.00	3,958,154.00	2.3%
4) Other Local Revenue		8600-8799	163,111.00	154,844.00	-5.1%
5) TOTAL, REVENUES			4,468,195.00	4,550,564.00	1.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,365,285.00	1,328,194.00	-2.7%
2) Classified Salaries		2000-2999	501,517.00	547,866.00	9.2%
3) Employee Benefits		3000-3999	929,199.00	977,375.00	5.2%
4) Books and Supplies		4000-4999	115,310.00	188,693.00	63.6%
5) Services and Other Operating Expenditures		5000-5999	1,448,911.00	1,555,723.00	7.4%
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	76,715.00	107,789.00	40.5%
9) TOTAL, EXPENDITURES			4,436,937.00	4,705,640.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			31,258.00	(155,076.00)	-596.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	164,415.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(164,415.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(133,157.00)	(155,076.00)	16.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,950,263.00	1,817,106.00	-6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,950,263.00	1,817,106.00	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,950,263.00	1,817,106.00	-6.8%
2) Ending Balance, June 30 (E + F1e)			1,817,106.00	1,662,030.00	-8.5%
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	1,109,185.00	899,265.00	-18.9%
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	707,921.00	762,765.00	7.7%
Other Assignments	0000	9780	707,921.00		
Other Assignments	0000	9780		762,765.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,218,313.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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	475.85		
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			1,218,789.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (G10 + H2) - (I6 + J2)			1,218,789.80		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	7,721.00	7,721.00	0.0%
All Other Federal Revenue	All Other	8290	429,845.00	429,845.00	0.0%
TOTAL, FEDERAL REVENUE			437,566.00	437,566.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	1,284,739.00	1,284,739.00	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	2,122,159.00	2,077,554.00	-2.1%
All Other State Revenue	All Other	8590	460,620.00	595,861.00	29.4%
TOTAL, OTHER STATE REVENUE			3,867,518.00	3,958,154.00	2.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	54,844.00	54,844.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	108,267.00	100,000.00	-7.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			163,111.00	154,844.00	-5.1%
<b>TOTAL, REVENUES</b>			4,468,195.00	4,550,564.00	1.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	962,558.00	924,082.00	-4.0%
Certificated Pupil Support Salaries		1200	26,834.00	27,652.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	292,960.00	289,960.00	-1.0%
Other Certificated Salaries		1900	82,933.00	86,500.00	4.3%
TOTAL, CERTIFICATED SALARIES			1,365,285.00	1,328,194.00	-2.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	191,864.00	226,359.00	18.0%
Classified Support Salaries		2200	59,513.00	59,134.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	250,140.00	262,373.00	4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			501,517.00	547,866.00	9.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	343,690.00	342,304.00	-0.4%
PERS		3201-3202	131,804.00	147,274.00	11.7%
OASDI/Medicare/Alternative		3301-3302	57,719.00	59,757.00	3.5%
Health and Welfare Benefits		3401-3402	285,347.00	321,503.00	12.7%
Unemployment Insurance		3501-3502	915.00	913.00	-0.2%
Workers' Compensation		3601-3602	33,633.00	33,687.00	0.2%
OPEB, Allocated		3701-3702	40,121.00	39,969.00	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,970.00	31,968.00	-11.1%
TOTAL, EMPLOYEE BENEFITS			929,199.00	977,375.00	5.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,866.00	7,545.00	95.2%
Materials and Supplies		4300	55,507.00	154,942.00	179.1%
Noncapitalized Equipment		4400	55,937.00	26,206.00	-53.2%
TOTAL, BOOKS AND SUPPLIES			115,310.00	188,693.00	63.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	10,000.00	0.00	-100.0%
Travel and Conferences		5200	21,638.00	21,855.00	1.0%
Dues and Memberships		5300	1,440.00	1,500.00	4.2%
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	7,348.00	7,500.00	2.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	65,796.00	258,884.00	293.5%
Professional/Consulting Services and Operating Expenditures		5800	1,342,689.00	1,265,884.00	-5.7%
Communications		5900	0.00	100.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,448,911.00	1,555,723.00	7.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	76,715.00	107,789.00	40.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,715.00	107,789.00	40.5%
TOTAL, EXPENDITURES			4,436,937.00	4,705,640.00	6.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	164,415.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			164,415.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(164,415.00)	0.00	-100.0%



Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	437,566.00	437,566.00	0.0%
3) Other State Revenue		8300-8599	3,867,518.00	3,958,154.00	2.3%
4) Other Local Revenue		8600-8799	163,111.00	154,844.00	-5.1%
5) TOTAL, REVENUES			4,468,195.00	4,550,564.00	1.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,052,836.00	3,155,418.00	3.4%
2) Instruction - Related Services	2000-2999		1,211,721.00	1,153,958.00	-4.8%
3) Pupil Services	3000-3999		95,665.00	96,612.00	1.0%
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		76,715.00	107,789.00	40.5%
8) Plant Services	8000-8999		0.00	191,863.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,436,937.00	4,705,640.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			31,258.00	(155,076.00)	-596.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	164,415.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(164,415.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(133,157.00)	(155,076.00)	16.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,950,263.00	1,817,106.00	-6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,950,263.00	1,817,106.00	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,950,263.00	1,817,106.00	-6.8%
2) Ending Balance, June 30 (E + F1e)			1,817,106.00	1,662,030.00	-8.5%
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	1,109,185.00	899,265.00	-18.9%
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	707,921.00	762,765.00	7.7%
Other Assignments	0000	9780	707,921.00		
Other Assignments	0000	9780		762,765.00	
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
6371	CalWORKs for ROCP or Adult Education	835,440.00	625,520.00
9010	Other Restricted Local	273,745.00	273,745.00
Total, Restricted Balance		1,109,185.00	899,265.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,482,180.00	13,472,383.00	-27.1%
3) Other State Revenue		8300-8599	6,626,922.00	6,626,922.00	0.0%
4) Other Local Revenue		8600-8799	5,642,187.00	4,935,723.00	-12.5%
5) TOTAL, REVENUES			30,751,289.00	25,035,028.00	-18.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	10,105,355.00	10,656,281.00	5.5%
2) Classified Salaries		2000-2999	5,421,890.00	5,993,068.00	10.5%
3) Employee Benefits		3000-3999	9,077,749.00	10,441,465.00	15.0%
4) Books and Supplies		4000-4999	2,601,919.00	2,337,025.00	-10.2%
5) Services and Other Operating Expenditures		5000-5999	3,916,032.00	325,970.00	-91.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,148,213.00	1,428,808.00	24.4%
9) TOTAL, EXPENDITURES			32,271,158.00	31,182,617.00	-3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,519,869.00)	(6,147,589.00)	304.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,053,187.00	4,000,000.00	-1.3%
b) Transfers Out		7600-7629	633,609.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,419,578.00	4,000,000.00	17.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,899,709.00	(2,147,589.00)	-213.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,116,342.00	9,016,051.00	26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,116,342.00	9,016,051.00	26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,116,342.00	9,016,051.00	26.7%
2) Ending Balance, June 30 (E + F1e)			9,016,051.00	6,868,462.00	-23.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,870,253.00	2,609,664.00	-46.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,145,798.00	4,258,798.00	2.7%
Other Assignments	0000	9780	4,145,798.00		
Other Assignments	0000	9780		4,258,798.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,794,853.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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	24,146.86		
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			1,819,000.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4,610.67		
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			4,610.67		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			1,814,389.65		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	667,655.00	667,655.00	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	17,814,525.00	12,804,728.00	-28.1%
TOTAL, FEDERAL REVENUE			18,482,180.00	13,472,383.00	-27.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	40,796.00	40,796.00	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	5,432,081.00	5,432,081.00	0.0%
All Other State Revenue	All Other	8590	1,154,045.00	1,154,045.00	0.0%
TOTAL, OTHER STATE REVENUE			6,626,922.00	6,626,922.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	108,256.00	108,500.00	0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	5,098,240.00	4,395,504.00	-13.8%
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	435,691.00	431,719.00	-0.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,642,187.00	4,935,723.00	-12.5%
TOTAL, REVENUES			30,751,289.00	25,035,028.00	-18.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	7,708,558.00	8,351,763.00	8.3%
Certificated Pupil Support Salaries		1200	530,134.00	427,645.00	-19.3%
Certificated Supervisors' and Administrators' Salaries		1300	522,613.00	530,423.00	1.5%
Other Certificated Salaries		1900	1,344,050.00	1,346,450.00	0.2%
TOTAL, CERTIFICATED SALARIES			10,105,355.00	10,656,281.00	5.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,289,753.00	2,696,288.00	17.8%
Classified Support Salaries		2200	1,857,748.00	1,839,663.00	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	117,543.00	New
Clerical, Technical and Office Salaries		2400	1,274,366.00	1,339,574.00	5.1%
Other Classified Salaries		2900	23.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,421,890.00</b>	<b>5,993,068.00</b>	<b>10.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,388,451.00	2,507,378.00	5.0%
PERS		3201-3202	1,836,068.00	2,085,468.00	13.6%
OASDI/Medicare/Alternative		3301-3302	676,396.00	728,702.00	7.7%
Health and Welfare Benefits		3401-3402	3,280,253.00	4,147,778.00	26.4%
Unemployment Insurance		3501-3502	7,546.00	8,202.00	8.7%
Workers' Compensation		3601-3602	278,165.00	302,241.00	8.7%
OPEB, Allocated		3701-3702	356,882.00	391,105.00	9.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	253,988.00	270,591.00	6.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>9,077,749.00</b>	<b>10,441,465.00</b>	<b>15.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	39,109.00	26,356.00	-32.6%
Materials and Supplies		4300	2,186,457.00	1,702,816.00	-22.1%
Noncapitalized Equipment		4400	281,615.00	119,120.00	-57.7%
Food		4700	94,738.00	488,733.00	415.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,601,919.00</b>	<b>2,337,025.00</b>	<b>-10.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	106,366.00	70,157.00	-34.0%
Dues and Memberships		5300	7,799.00	5,644.00	-27.6%
Insurance		5400-5450	5,692.00	2,500.00	-56.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	165,469.00	106,348.00	-35.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,314,231.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	311,549.00	136,476.00	-56.2%
Communications		5900	4,926.00	4,845.00	-1.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,916,032.00</b>	<b>325,970.00</b>	<b>-91.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,148,213.00	1,428,808.00	24.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,148,213.00</b>	<b>1,428,808.00</b>	<b>24.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>32,271,158.00</b>	<b>31,182,617.00</b>	<b>-3.4%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	53,187.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	4,000,000.00	4,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,053,187.00	4,000,000.00	-1.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	633,609.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			633,609.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,419,578.00	4,000,000.00	17.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,482,180.00	13,472,383.00	-27.1%
3) Other State Revenue		8300-8599	6,626,922.00	6,626,922.00	0.0%
4) Other Local Revenue		8600-8799	5,642,187.00	4,935,723.00	-12.5%
5) TOTAL, REVENUES			30,751,289.00	25,035,028.00	-18.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		21,465,840.00	19,301,196.00	-10.1%
2) Instruction - Related Services	2000-2999		6,676,608.00	7,189,883.00	7.7%
3) Pupil Services	3000-3999		1,771,251.00	1,993,722.00	12.6%
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		1,148,213.00	1,428,808.00	24.4%
8) Plant Services	8000-8999		1,209,246.00	1,269,008.00	4.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,271,158.00	31,182,617.00	-3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,519,869.00)	(6,147,589.00)	304.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,053,187.00	4,000,000.00	-1.3%
b) Transfers Out		7600-7629	633,609.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,419,578.00	4,000,000.00	17.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,899,709.00	(2,147,589.00)	-213.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,116,342.00	9,016,051.00	26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,116,342.00	9,016,051.00	26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,116,342.00	9,016,051.00	26.7%
2) Ending Balance, June 30 (E + F1e)			9,016,051.00	6,868,462.00	-23.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,870,253.00	2,609,664.00	-46.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,145,798.00	4,258,798.00	2.7%
Other Assignments	0000	9780	4,145,798.00		
Other Assignments	0000	9780		4,258,798.00	
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	3,784.00	3,784.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	273,577.00	0.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	233,906.00	298,452.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	135,795.00	135,795.00
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	225,866.00	225,866.00
6130	Child Development: Center-Based Reserve Account	1,331,061.00	739,711.00
7810	Other Restricted State	298,988.00	597,976.00
9010	Other Restricted Local	2,367,276.00	608,080.00
Total, Restricted Balance		4,870,253.00	2,609,664.00



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,446,294.00	14,867,555.00	-14.8%
3) Other State Revenue		8300-8599	10,049,603.00	10,063,843.00	0.1%
4) Other Local Revenue		8600-8799	732,905.00	2,399,044.00	227.3%
5) TOTAL, REVENUES			28,228,802.00	27,330,442.00	-3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,923,007.00	7,502,000.00	8.4%
3) Employee Benefits		3000-3999	4,241,239.00	5,079,787.00	19.8%
4) Books and Supplies		4000-4999	13,520,811.00	12,625,300.00	-6.6%
5) Services and Other Operating Expenditures		5000-5999	1,050,304.00	1,206,182.00	14.8%
6) Capital Outlay		6000-6999	583,469.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	558,744.00	787,591.00	41.0%
9) TOTAL, EXPENDITURES			26,877,574.00	27,200,860.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,351,228.00	129,582.00	-90.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,632,439.00	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			1,632,439.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,983,667.00	129,582.00	-95.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,371,627.00	16,355,294.00	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,371,627.00	16,355,294.00	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,371,627.00	16,355,294.00	22.3%
2) Ending Balance, June 30 (E + F1e)			16,355,294.00	16,484,876.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	689.00	0.00	-100.0%
Stores		9712	620,796.90	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	15,733,808.10	16,484,876.00	4.8%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,923,496.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	62,832.25		
c) in Revolving Cash Account		9130	689.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	400.70		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	4,583,465.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	620,796.90		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,191,681.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1.18		
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			1.18		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			17,191,679.92		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	15,872,427.00	13,293,688.00	-16.2%
Donated Food Commodities		8221	1,573,867.00	1,573,867.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,446,294.00	14,867,555.00	-14.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	10,049,603.00	10,063,843.00	0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,049,603.00	10,063,843.00	0.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	478,982.00	2,049,494.00	327.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	196,681.00	200,000.00	1.7%
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	57,242.00	149,550.00	161.3%
TOTAL, OTHER LOCAL REVENUE			732,905.00	2,399,044.00	227.3%
TOTAL, REVENUES			28,228,802.00	27,330,442.00	-3.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,439,359.00	6,007,478.00	10.4%
Classified Supervisors' and Administrators' Salaries		2300	1,112,602.00	1,110,779.00	-0.2%
Clerical, Technical and Office Salaries		2400	328,546.00	341,243.00	3.9%
Other Classified Salaries		2900	42,500.00	42,500.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,923,007.00	7,502,000.00	8.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,396,511.00	1,670,009.00	19.6%
OASDI/Medicare/Alternative		3301-3302	512,400.00	550,539.00	7.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,815,016.00	2,304,800.00	27.0%
Unemployment Insurance		3501-3502	3,339.00	3,652.00	9.4%
Workers' Compensation		3601-3602	124,565.00	136,470.00	9.6%
OPEB, Allocated		3701-3702	255,473.00	274,494.00	7.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	133,935.00	139,823.00	4.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,241,239.00</b>	<b>5,079,787.00</b>	<b>19.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,195,070.00	1,550,000.00	29.7%
Noncapitalized Equipment		4400	352,541.00	105,000.00	-70.2%
Food		4700	11,973,200.00	10,970,300.00	-8.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,520,811.00</b>	<b>12,625,300.00</b>	<b>-6.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	27,000.00	800.0%
Dues and Memberships		5300	3,969.00	5,000.00	26.0%
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	409,000.00	445,000.00	8.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	426,878.00	477,182.00	11.8%
Professional/Consulting Services and Operating Expenditures		5800	195,616.00	239,000.00	22.2%
Communications		5900	11,841.00	13,000.00	9.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,050,304.00</b>	<b>1,206,182.00</b>	<b>14.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	176,251.00	0.00	-100.0%
Equipment Replacement		6500	407,218.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>583,469.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	558,744.00	787,591.00	41.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>558,744.00</b>	<b>787,591.00</b>	<b>41.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,877,574.00</b>	<b>27,200,860.00</b>	<b>1.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,632,439.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,632,439.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,632,439.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,446,294.00	14,867,555.00	-14.8%
3) Other State Revenue		8300-8599	10,049,603.00	10,063,843.00	0.1%
4) Other Local Revenue		8600-8799	732,905.00	2,399,044.00	227.3%
5) TOTAL, REVENUES			28,228,802.00	27,330,442.00	-3.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		25,788,944.00	25,737,257.00	-0.2%
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		558,744.00	787,591.00	41.0%
8) Plant Services	8000-8999		529,886.00	676,012.00	27.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,877,574.00	27,200,860.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,351,228.00	129,582.00	-90.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,632,439.00	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			1,632,439.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,983,667.00	129,582.00	-95.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,371,627.00	16,355,294.00	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,371,627.00	16,355,294.00	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,371,627.00	16,355,294.00	22.3%
2) Ending Balance, June 30 (E + F1e)			16,355,294.00	16,484,876.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	689.00	0.00	-100.0%
Stores		9712	620,796.90	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	15,733,808.10	16,484,876.00	4.8%
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)	14,624,858.10	15,375,926.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,108,950.00	1,108,950.00
Total, Restricted Balance		15,733,808.10	16,484,876.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,170.00	40,000.00	7.6%
5) TOTAL, REVENUES			37,170.00	40,000.00	7.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	52,378.00	0.00	-100.0%
3) Employee Benefits		3000-3999	15,354.00	0.00	-100.0%
4) Books and Supplies		4000-4999	9,883.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	706,029.00	700,000.00	-0.9%
6) Capital Outlay		6000-6999	2,868,926.00	2,500,000.00	-12.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,652,570.00	3,200,000.00	-12.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,615,400.00)	(3,160,000.00)	-12.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,615,400.00)	(1,160,000.00)	-28.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,338,312.00	1,722,912.00	-48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,338,312.00	1,722,912.00	-48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,338,312.00	1,722,912.00	-48.4%
2) Ending Balance, June 30 (E + F1e)			1,722,912.00	562,912.00	-67.3%
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	1,722,912.00	562,912.00	-67.3%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,630,756.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,630,756.45		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			3,630,756.45		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	37,170.00	40,000.00	7.6%
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			37,170.00	40,000.00	7.6%
TOTAL, REVENUES			37,170.00	40,000.00	7.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	52,378.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			52,378.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,115.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,789.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	17.00	0.00	-100.0%
Workers' Compensation		3601-3602	625.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,351.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	457.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			15,354.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	9,883.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,883.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	202,529.00	700,000.00	245.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	500,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			706,029.00	700,000.00	-0.9%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,772,077.00	2,500,000.00	-9.8%
Equipment		6400	96,849.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,868,926.00	2,500,000.00	-12.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,652,570.00	3,200,000.00	-12.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	2,000,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,170.00	40,000.00	7.6%
5) TOTAL, REVENUES			37,170.00	40,000.00	7.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,652,570.00	3,200,000.00	-12.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,652,570.00	3,200,000.00	-12.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,615,400.00)	(3,160,000.00)	-12.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,615,400.00)	(1,160,000.00)	-28.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,338,312.00	1,722,912.00	-48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,338,312.00	1,722,912.00	-48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,338,312.00	1,722,912.00	-48.4%
2) Ending Balance, June 30 (E + F1e)			1,722,912.00	562,912.00	-67.3%
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	1,722,912.00	562,912.00	-67.3%
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	1,722,912.00	562,912.00
Total, Restricted Balance		1,722,912.00	562,912.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,190,086.00	3,893,428.00	-37.1%
5) TOTAL, REVENUES			6,190,086.00	3,893,428.00	-37.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,774,415.00	1,250,348.00	-29.5%
3) Employee Benefits		3000-3999	820,828.00	722,064.00	-12.0%
4) Books and Supplies		4000-4999	626,438.00	7,000.00	-98.9%
5) Services and Other Operating Expenditures		5000-5999	(411,576.00)	2,348,831.00	-670.7%
6) Capital Outlay		6000-6999	141,395,175.00	89,046,902.00	-37.0%
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			144,205,280.00	93,375,145.00	-35.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(138,015,194.00)	(89,481,717.00)	-35.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,419,488.00	297,118.00	-98.4%
b) Transfers Out		7600-7629	16,594,115.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	125,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			126,825,373.00	297,118.00	-99.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,189,821.00)	(89,184,599.00)	697.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,181,463.00	116,991,642.00	-8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,181,463.00	116,991,642.00	-8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,181,463.00	116,991,642.00	-8.7%
2) Ending Balance, June 30 (E + F1e)			116,991,642.00	27,807,043.00	-76.2%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,922,382.00	4,466,807.00	52.8%
Site Re-Use	0000	9780	2,922,382.00		
Site Re-Use	0000	9780		4,466,807.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	91,684,406.54		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	85,589,909.04		
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			177,274,315.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	211,745.40		
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			211,745.40		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			177,062,570.18		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	84,022.00	0.00	-100.0%
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	1,831,311.00	1,992,428.00	8.8%
Interest		8660	3,058,266.00	1,901,000.00	-37.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,216,487.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,190,086.00	3,893,428.00	-37.1%
TOTAL, REVENUES			6,190,086.00	3,893,428.00	-37.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	22,054.00	53,592.00	143.0%
Classified Supervisors' and Administrators' Salaries		2300	736,166.00	755,637.00	2.6%
Clerical, Technical and Office Salaries		2400	396,896.00	441,119.00	11.1%
Other Classified Salaries		2900	619,299.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,774,415.00	1,250,348.00	-29.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	7,743.00	7,777.00	0.4%
PERS		3201-3202	426,917.00	336,277.00	-21.2%
OASDI/Medicare/Alternative		3301-3302	125,267.00	89,665.00	-28.4%
Health and Welfare Benefits		3401-3402	139,356.00	199,770.00	43.4%
Unemployment Insurance		3501-3502	855.00	614.00	-28.2%
Workers' Compensation		3601-3602	31,042.00	22,431.00	-27.7%
OPEB, Allocated		3701-3702	63,241.00	45,925.00	-27.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,407.00	19,605.00	-25.8%
TOTAL, EMPLOYEE BENEFITS			820,828.00	722,064.00	-12.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	71,968.00	5,000.00	-93.1%
Noncapitalized Equipment		4400	554,470.00	2,000.00	-99.6%
TOTAL, BOOKS AND SUPPLIES			626,438.00	7,000.00	-98.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,000.00	14,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	159,367.00	95,000.00	-40.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,463,138.00)	640,931.00	-118.5%
Professional/Consulting Services and Operating Expenditures		5800	2,878,063.00	1,598,900.00	-44.4%
Communications		5900	132.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(411,576.00)	2,348,831.00	-670.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	120,252,296.00	89,046,902.00	-25.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	21,142,879.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			141,395,175.00	89,046,902.00	-37.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			144,205,280.00	93,375,145.00	-35.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	18,419,488.00	297,118.00	-98.4%
(a) TOTAL, INTERFUND TRANSFERS IN			18,419,488.00	297,118.00	-98.4%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	16,594,115.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,594,115.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	125,000,000.00	0.00	-100.0%
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			125,000,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			126,825,373.00	297,118.00	-99.8%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,190,086.00	3,893,428.00	-37.1%
5) TOTAL, REVENUES			6,190,086.00	3,893,428.00	-37.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		143,379,975.00	93,365,545.00	-34.9%
9) Other Outgo	9000-9999	Except 7600-7699	825,305.00	9,600.00	-98.8%
10) TOTAL, EXPENDITURES			144,205,280.00	93,375,145.00	-35.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(138,015,194.00)	(89,481,717.00)	-35.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,419,488.00	297,118.00	-98.4%
b) Transfers Out		7600-7629	16,594,115.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	125,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			126,825,373.00	297,118.00	-99.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,189,821.00)	(89,184,599.00)	697.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,181,463.00	116,991,642.00	-8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,181,463.00	116,991,642.00	-8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,181,463.00	116,991,642.00	-8.7%
2) Ending Balance, June 30 (E + F1e)			116,991,642.00	27,807,043.00	-76.2%
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	114,069,260.00	23,340,236.00	-79.5%
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	2,922,382.00	4,466,807.00	52.8%
Site Re-Use	0000	9780	2,922,382.00		
Site Re-Use	0000	9780		4,466,807.00	
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	114,069,260.00	23,340,236.00
Total, Restricted Balance		114,069,260.00	23,340,236.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,541,327.00	1,220,000.00	-20.8%
5) TOTAL, REVENUES			1,541,327.00	1,220,000.00	-20.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	99,250.00	15,000.00	-84.9%
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			99,250.00	15,000.00	-84.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,442,077.00	1,205,000.00	-16.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,442,077.00	1,205,000.00	-16.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,481,127.00	5,923,204.00	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,481,127.00	5,923,204.00	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,481,127.00	5,923,204.00	32.2%
2) Ending Balance, June 30 (E + F1e)			5,923,204.00	7,128,204.00	20.3%
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	5,923,204.00	7,128,204.00	20.3%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,737,331.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	35,153.28		
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			5,772,484.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,772,484.71		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	163,327.00	120,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,378,000.00	1,100,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				1,541,327.00	1,220,000.00
TOTAL, REVENUES				1,541,327.00	1,220,000.00
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	99,250.00	15,000.00	-84.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,250.00	15,000.00	-84.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			99,250.00	15,000.00	-84.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,541,327.00	1,220,000.00	-20.8%
5) TOTAL, REVENUES			1,541,327.00	1,220,000.00	-20.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		99,250.00	15,000.00	-84.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			99,250.00	15,000.00	-84.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,442,077.00	1,205,000.00	-16.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,442,077.00	1,205,000.00	-16.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,481,127.00	5,923,204.00	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,481,127.00	5,923,204.00	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,481,127.00	5,923,204.00	32.2%
2) Ending Balance, June 30 (E + F1e)			5,923,204.00	7,128,204.00	20.3%
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	5,923,204.00	7,128,204.00	20.3%
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	5,923,204.00	7,128,204.00
Total, Restricted Balance		5,923,204.00	7,128,204.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	319,428.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			319,428.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			319,428.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	319,428.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(319,428.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	319,428.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			319,428.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			319,428.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	319,428.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			319,428.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(319,428.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	319,428.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			319,428.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			319,428.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	319,428.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(319,428.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,624,876.00	4,624,876.00	0.0%
4) Other Local Revenue		8600-8799	76,738,603.00	76,738,603.00	0.0%
5) TOTAL, REVENUES			81,363,479.00	81,363,479.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	89,117,333.00	89,117,333.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,753,854.00)	(7,753,854.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,753,854.00)	(7,753,854.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,067,182.00	95,313,328.00	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,067,182.00	95,313,328.00	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,067,182.00	95,313,328.00	-7.5%
2) Ending Balance, June 30 (E + F1e)			95,313,328.00	87,559,474.00	-8.1%
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	95,313,328.00	87,559,474.00	-8.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	111,519,362.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	6,450,137.07		
3) Accounts Receivable		9200	972,238.00		
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			118,941,737.14		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	15,715,445.13		
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	159,110.44		
6) TOTAL, LIABILITIES			15,874,555.57		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			103,067,181.57		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	709,774.00	709,774.00	0.0%
Other Subventions/In-Lieu Taxes		8572	3,915,102.00	3,915,102.00	0.0%
TOTAL, OTHER STATE REVENUE			4,624,876.00	4,624,876.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	75,556,343.00	75,556,343.00	0.0%
Unsecured Roll		8612	1,182,260.00	1,182,260.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76,738,603.00	76,738,603.00	0.0%
TOTAL, REVENUES			81,363,479.00	81,363,479.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	26,260.00	26,260.00	0.0%
Debt Service - Interest		7438	24,266,318.00	24,266,318.00	0.0%
Other Debt Service - Principal		7439	64,824,755.00	64,824,755.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			89,117,333.00	89,117,333.00	0.0%
TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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



Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,624,876.00	4,624,876.00	0.0%
4) Other Local Revenue		8600-8799	76,738,603.00	76,738,603.00	0.0%
5) TOTAL, REVENUES			81,363,479.00	81,363,479.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	89,117,333.00	89,117,333.00	0.0%
10) TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(7,753,854.00)	(7,753,854.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,753,854.00)	(7,753,854.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,067,182.00	95,313,328.00	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,067,182.00	95,313,328.00	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,067,182.00	95,313,328.00	-7.5%
2) Ending Balance, June 30 (E + F1e)			95,313,328.00	87,559,474.00	-8.1%
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	95,313,328.00	87,559,474.00	-8.1%
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	95,313,328.00	87,559,474.00
Total, Restricted Balance		95,313,328.00	87,559,474.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,863,180.00	25,503,180.00	-1.4%
5) TOTAL, REVENUES			25,863,180.00	25,503,180.00	-1.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	452,175.00	409,248.00	-9.5%
3) Employee Benefits		3000-3999	245,345.00	252,135.00	2.8%
4) Books and Supplies		4000-4999	25,051.00	25,051.00	0.0%
5) Services and Other Operating Expenses		5000-5999	28,015,294.00	28,127,493.00	0.4%
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			28,737,865.00	28,813,927.00	0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,874,685.00)	(3,310,747.00)	15.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(2,874,685.00)	(3,310,747.00)	15.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	47,860,852.00	44,986,167.00	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,860,852.00	44,986,167.00	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			47,860,852.00	44,986,167.00	-6.0%
2) Ending Net Position, June 30 (E + F1e)			44,986,167.00	41,675,420.00	-7.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	39,106,665.00	34,945,918.00	-10.6%
c) Unrestricted Net Position		9790	5,879,502.00	6,729,502.00	14.5%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	54,965,347.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,986.95		
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	692,153.36		
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			55,662,488.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7,212,584.57		
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			7,212,584.57		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			48,449,903.66		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,200,000.00	850,000.00	-29.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	24,643,180.00	24,643,180.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,000.00	10,000.00	-50.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,863,180.00	25,503,180.00	-1.4%
TOTAL, REVENUES			25,863,180.00	25,503,180.00	-1.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	127,050.00	129,541.00	2.0%
Clerical, Technical and Office Salaries		2400	325,125.00	279,707.00	-14.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>452,175.00</b>	<b>409,248.00</b>	<b>-9.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	110,235.00	113,771.00	3.2%
OASDI/Medicare/Alternative		3301-3302	30,400.00	30,108.00	-1.0%
Health and Welfare Benefits		3401-3402	74,496.00	78,222.00	5.0%
Unemployment Insurance		3501-3502	199.00	197.00	-1.0%
Workers' Compensation		3601-3602	7,424.00	7,353.00	-1.0%
OPEB, Allocated		3701-3702	15,345.00	15,199.00	-1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,246.00	7,285.00	0.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>245,345.00</b>	<b>252,135.00</b>	<b>2.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,396.00	24,396.00	0.0%
Noncapitalized Equipment		4400	655.00	655.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>25,051.00</b>	<b>25,051.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,985,688.00	5,097,887.00	2.3%
Professional/Consulting Services and					
Operating Expenditures		5800	23,021,606.00	23,021,606.00	0.0%
Communications		5900	8,000.00	8,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>28,015,294.00</b>	<b>28,127,493.00</b>	<b>0.4%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>28,737,865.00</b>	<b>28,813,927.00</b>	<b>0.3%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,863,180.00	25,503,180.00	-1.4%
5) TOTAL, REVENUES			25,863,180.00	25,503,180.00	-1.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		28,737,865.00	28,813,927.00	0.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			28,737,865.00	28,813,927.00	0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,874,685.00)	(3,310,747.00)	15.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(2,874,685.00)	(3,310,747.00)	15.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	47,860,852.00	44,986,167.00	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,860,852.00	44,986,167.00	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			47,860,852.00	44,986,167.00	-6.0%
2) Ending Net Position, June 30 (E + F1e)			44,986,167.00	41,675,420.00	-7.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	39,106,665.00	34,945,918.00	-10.6%
c) Unrestricted Net Position		9790	5,879,502.00	6,729,502.00	14.5%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	39,106,665.00	34,945,918.00
Total, Restricted Net Position		39,106,665.00	34,945,918.00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	35,438.75	35,438.75	35,701.95	35,777.90	35,777.90	35,777.90
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	35,438.75	35,438.75	35,701.95	35,777.90	35,777.90	35,777.90
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	113.38	113.38	113.38	113.38	113.38	113.38
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	113.38	113.38	113.38	113.38	113.38	113.38
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	35,552.13	35,552.13	35,815.33	35,891.28	35,891.28	35,891.28
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	261.62	261.62	261.62	245.00	245.00	245.00
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	261.62	261.62	261.62	245.00	245.00	245.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	261.62	261.62	261.62	245.00	245.00	245.00

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**SAN JUAN UNIFIED SCHOOL DISTRICT  
2024-25 PROJECTED  
CASHFLOW WORKSHEET**

	Object	BEG. BAL. (Ref. Only)	July	August	September	October	November	December	January
			ESTIMATE THROUGH THE MONTH OF June						
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>									
Revenue Limit Sources			12,003,989.00	12,003,989.00	52,972,886.00	21,607,181.00	21,607,181.00	52,972,886.00	21,607,181.00
Principal Apportionment	8010-8019		0.00	0.00	0.00	6,974.87	1,700,000.00	8,300,000.00	73,399,177.06
Property Taxes	8020-8079		0.00	173,574.70	0.00	(3,947,840.08)	(741,763.05)	1,953,496.11	(2,507,560.33)
Miscellaneous Funds	8080-8099		1,000,102.83	99,602.98	325,563.00	9,979,554.25	(162,025.45)	7,641,591.55	(2,645,147.45)
Federal	8100-8299		2,855,259.72	2,821,280.11	8,147,375.05	17,734,547.05	390,579.59	4,304,443.23	10,151,402.96
Other State	8300-8599		442,620.51	1,384,423.82	434,251.75	919,983.84	214,735.98	1,293,068.55	1,790,072.01
Other Local	8600-8799		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>			<b>16,301,972.06</b>	<b>16,482,870.61</b>	<b>61,880,075.80</b>	<b>46,300,400.93</b>	<b>23,008,708.07</b>	<b>76,465,485.44</b>	<b>101,795,125.25</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999		2,695,901.65	23,015,760.33	25,407,581.88	26,785,064.91	24,286,558.48	22,946,653.92	23,939,133.08
Classified Salaries	2000-2999		4,675,875.09	10,106,276.74	9,732,247.13	9,848,349.64	9,220,426.77	9,216,652.71	8,908,926.06
Employee Benefits	3000-3999		2,453,140.08	9,432,255.11	16,148,304.57	16,402,553.27	16,193,487.14	16,291,048.69	16,458,974.95
Books and Supplies	4000-4999		18,732.49	1,247,396.99	3,995,637.26	2,271,350.21	1,285,965.71	929,105.64	1,305,582.45
Services	5000-5999		286,840.25	5,120,356.45	5,778,632.09	7,191,963.11	5,711,167.03	2,990,933.21	6,067,048.85
Equipment	6000-6599		0.00	291,713.58	152,226.00	13,446.33	29,869.59	0.00	29,031.12
Other Outgo	7000-7499		0.00	(313,830.83)	(78,417.46)	(57,151.31)	(133,306.45)	16,563.32	112,552.16
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	239,257.20	1,702,120.66	138,120.20	938,553.74
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			<b>10,130,489.56</b>	<b>48,899,928.37</b>	<b>61,136,211.47</b>	<b>62,694,833.36</b>	<b>58,296,288.93</b>	<b>52,529,077.69</b>	<b>57,759,802.41</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
Cash Not In Treasury	9111-9199	12,737,134.93	(1,645.10)	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	28,844,711.53	(264,544.25)	90,622.20	452,327.55	5,761,248.72	9,165,975.62	600,239.10	7,840,735.60
Due From Other Funds	9310	4,666,682.02	0.00	0.00	4,666,682.02	(1,260.72)	0.00	0.00	(105,131.05)
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB TOTAL ASSETS</b>		<b>46,248,528.48</b>	<b>(266,189.35)</b>	<b>90,622.20</b>	<b>5,119,009.57</b>	<b>5,759,988.00</b>	<b>9,165,975.62</b>	<b>600,239.10</b>	<b>7,735,604.55</b>
<b>Liabilities</b>									
Accounts Payable	9500-9599	(140,798,701.27)	(11,505,616.38)	(568,057.35)	3,657,811.36	(14,709,798.45)	(15,766,390.01)	(1,973,438.89)	(1,769,929.99)
Due To Other Funds	9610	(12,586,695.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650	(26,722,330.75)	0.00	0.00	0.00	(26,532,009.42)	892,577.43	0.00	164,558.11
<b>SUB TOTAL LIABILITIES</b>		<b>(180,107,727.86)</b>	<b>(11,505,616.38)</b>	<b>(568,057.35)</b>	<b>3,657,811.36</b>	<b>(41,241,807.87)</b>	<b>(14,873,812.58)</b>	<b>(1,973,438.89)</b>	<b>(1,605,371.88)</b>
<b>Non-operating</b>									
Suspense Clearing		798.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BLANCE SHEET TRANSACTIONS</b>		<b>226,357,055.25</b>	<b>11,239,427.03</b>	<b>658,679.55</b>	<b>1,461,198.21</b>	<b>47,001,795.87</b>	<b>24,039,788.20</b>	<b>2,573,677.99</b>	<b>9,340,976.43</b>
<b>E. NET CHANGE (B - C + D)</b>			<b>17,410,909.53</b>	<b>(31,758,378.21)</b>	<b>2,205,062.54</b>	<b>30,607,363.44</b>	<b>(11,247,792.66)</b>	<b>26,510,085.74</b>	<b>53,376,299.27</b>
<b>F. ENDING CASH (A + E)</b>			<b>225,875,777.05</b>	<b>194,117,398.84</b>	<b>196,322,461.38</b>	<b>226,929,824.82</b>	<b>215,682,032.16</b>	<b>242,192,117.90</b>	<b>295,568,417.17</b>
<b>G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS</b>									

**SAN JUAN UNIFIED SCHOOL DISTRICT  
2024-25 PROJECTED  
CASHFLOW WORKSHEET**

	Object	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATE THROUGH THE MONTH OF	June	295,568,417.17	278,551,324.62	284,527,320.57	310,292,036.82	271,204,035.56				
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b>										
Revenue Limit Sources		21,607,180.00	52,972,885.00	21,607,180.00	21,607,180.00	52,972,887.00	0.00		365,542,605.00	365,542,605.00
Principal Apportionment	8010-8019	7,953,494.15	275,049.19	48,517,205.83	1,740,724.04	4,960,078.86	0.00		146,852,704.00	146,852,704.00
Property Taxes	8020-8079	1,477,716.33	(7,455,667.67)	(7,087,168.45)	(5,131,683.57)	(9,531,068.99)	0.00		(32,797,965.00)	(32,797,965.00)
Miscellaneous Funds	8080-8099	284,091.39	47,457.65	11,143,258.06	416,886.73	13,836,636.63	7,370,372.83		49,337,945.00	49,337,945.00
Federal	8100-8299	8,576,066.38	8,451,000.17	11,488,144.83	10,331,457.82	20,049,317.91	8,226,441.18		113,527,316.00	113,527,316.00
Other State	8300-8599	443,762.35	473,611.14	2,528,621.03	677,581.98	1,907,588.75	2,023,228.29		14,533,550.00	14,533,550.00
Other Local	8600-8799	0.00	0.00	0.00	0.00	0.00	1,500.00		1,500.00	1,500.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00			
<b>TOTAL RECEIPTS</b>		<b>40,342,310.60</b>	<b>54,764,335.48</b>	<b>88,197,241.30</b>	<b>29,642,147.00</b>	<b>84,195,440.16</b>	<b>17,621,542.30</b>	<b>0.00</b>	<b>656,997,655.00</b>	<b>656,997,655.00</b>
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999	23,361,483.49	24,133,034.49	24,159,888.37	25,161,892.52	23,357,953.84	1,718,033.04		270,968,940.00	270,968,940.00
Classified Salaries	2000-2999	8,715,804.47	9,273,951.54	9,067,498.10	10,317,314.36	9,280,267.90	3,354,265.49		111,717,856.00	111,717,856.00
Employee Benefits	3000-3999	16,334,887.00	17,622,378.64	17,645,854.34	19,313,835.72	42,400,914.20	4,887,619.29		211,585,253.00	211,585,253.00
Books and Supplies	4000-4999	(2,823.75)	2,739,367.42	920,086.83	2,220,367.79	7,536,381.97	7,399,375.99		31,866,527.00	31,866,527.00
Services	5000-5999	5,856,673.85	5,304,492.14	3,797,069.06	7,177,266.13	3,648,920.88	4,799,474.95		63,730,838.00	63,730,838.00
Equipment	6000-6599	20,545.76	218,237.64	117,765.62	790,039.08	2,138,242.73	2,353,269.55		6,154,387.00	6,154,387.00
Other Outgo	7000-7499	(18,345.44)	(205,747.64)	(164,693.47)	(110,935.32)	164,903.95	439,076.49		(349,332.00)	(349,332.00)
Interfund Transfers Out	7600-7629	132.90	286,082.01	92,451.66	0.00	2,603,281.63	0.00		6,000,000.00	6,000,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>54,268,358.28</b>	<b>59,371,796.24</b>	<b>55,635,920.51</b>	<b>64,869,780.28</b>	<b>91,130,867.10</b>	<b>24,951,114.80</b>		<b>701,674,469.00</b>	<b>701,674,469.00</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>										
<b>Assets</b>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	1,216.30	(1,387.99)	0.00		(1,816.79)	
Accounts Receivable	9200-9299	2,824,025.34	880,078.85	(965,557.55)	903,361.01	(3,315,339.11)	(17,621,542.30)		6,351,630.78	
Due From Other Funds	9310	(82,181.01)	48,516.07	140,056.71	0.00	(4,193,422.28)	0.00		473,259.74	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
<b>SUB TOTAL ASSETS</b>		<b>2,741,844.33</b>	<b>928,594.92</b>	<b>(825,500.84)</b>	<b>904,577.31</b>	<b>(7,510,149.38)</b>	<b>(17,621,542.30)</b>		<b>6,823,073.73</b>	
<b>Liabilities</b>										
Accounts Payable	9500-9599	5,832,889.20	(9,654,861.79)	5,888,824.64	6,567,482.82	977,609.24	(24,951,114.80)		(57,974,590.40)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Revenues	9650	0.00	0.00	82,279.06	(1,802,537.53)	(371,133.95)	0.00		(27,566,266.30)	
<b>SUB TOTAL LIABILITIES</b>		<b>5,832,889.20</b>	<b>(9,654,861.79)</b>	<b>5,971,103.70</b>	<b>4,764,945.29</b>	<b>606,475.29</b>	<b>(24,951,114.80)</b>		<b>(85,540,856.70)</b>	
<b>Non-operating</b>										
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
<b>TOTAL BLANCE SHEET TRANSACTIONS</b>		<b>(3,091,044.87)</b>	<b>10,583,456.71</b>	<b>(6,796,604.54)</b>	<b>(3,860,367.98)</b>	<b>(8,116,624.67)</b>	<b>7,329,572.50</b>	<b>0.00</b>	<b>92,363,930.43</b>	
<b>E. NET CHANGE (B - C + D)</b>		<b>(17,017,092.55)</b>	<b>5,975,995.95</b>	<b>25,764,716.25</b>	<b>(39,088,001.26)</b>	<b>(15,052,051.61)</b>	<b>0.00</b>	<b>0.00</b>	<b>47,687,116.43</b>	<b>(44,676,814.00)</b>
<b>F. ENDING CASH (A + E)</b>		<b>278,551,324.62</b>	<b>284,527,320.57</b>	<b>310,292,036.82</b>	<b>271,204,035.56</b>	<b>256,151,983.95</b>				
<b>G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS</b>									<b>256,151,983.95</b>	

**SAN JUAN UNIFIED SCHOOL DISTRICT  
2025-26 PROJECTED  
CASHFLOW WORKSHEET**

	Object	BEG. BAL. (Ref. Only)	July	August	September	October	November	December	January
			ESTIMATE THROUGH THE MONTH OF June						
			256,151,983.95	278,026,306.62	245,816,221.85	247,278,093.75	302,350,619.89	300,787,272.72	332,902,397.37
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>									
Revenue Limit Sources			12,632,920.00	12,632,920.00	55,023,951.00	22,739,255.00	22,739,255.00	55,023,951.00	22,739,255.00
Principal Apportionment	8010-8019		0.00	0.00	0.00	6,975.67	1,700,196.11	8,300,957.49	73,407,644.43
Property Taxes	8020-8079		0.00	172,576.81	0.00	(3,947,840.08)	(741,416.39)	1,941,997.97	(2,507,585.60)
Miscellaneous Funds	8080-8099		617,812.69	61,529.66	201,626.59	5,464,350.98	761,498.06	7,291,544.13	(3,594,495.87)
Federal	8100-8299		2,775,404.02	2,743,959.18	8,346,638.58	15,235,119.71	3,333,289.45	4,658,638.56	10,365,986.69
Other State	8300-8599		333,567.67	1,043,329.48	327,260.80	693,318.22	161,829.33	974,482.32	1,349,034.07
Other Local	8600-8799		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>			<b>16,359,704.38</b>	<b>16,654,315.13</b>	<b>63,899,476.97</b>	<b>40,191,179.50</b>	<b>27,954,651.56</b>	<b>78,191,571.47</b>	<b>101,759,838.72</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999		2,880,699.33	24,593,436.21	27,149,211.47	28,621,117.70	23,592,131.42	21,290,538.84	23,254,639.98
Classified Salaries	2000-2999		4,573,582.84	9,885,185.76	9,519,338.65	9,632,901.23	8,198,831.98	8,195,476.07	7,921,844.59
Employee Benefits	3000-3999		2,388,777.91	9,184,784.38	15,724,627.23	15,972,205.30	15,436,734.57	15,529,736.88	15,689,815.63
Books and Supplies	4000-4999		18,775.42	1,250,255.97	4,004,795.07	2,276,556.04	1,288,913.08	931,235.11	1,308,574.78
Services	5000-5999		253,587.03	4,526,756.60	5,108,718.74	6,358,203.15	5,049,074.87	2,644,196.12	5,363,699.52
Equipment	6000-6599		0.00	157,671.89	82,278.52	7,267.77	16,144.59	0.00	15,691.39
Other Outgo	7000-7499		0.00	(252,474.57)	(63,086.26)	(45,977.80)	(107,244.05)	13,325.07	90,547.38
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	299,071.50	2,127,650.83	172,650.25	1,173,192.18
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			<b>10,115,422.53</b>	<b>49,345,616.24</b>	<b>61,525,883.42</b>	<b>63,121,344.89</b>	<b>55,602,237.29</b>	<b>48,777,158.34</b>	<b>54,818,005.45</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<u>Assets</u>									
Cash Not In Treasury	9111-9199	12,738,951.72	171.69	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	20,294,540.70	(613,244.05)	(320,741.55)	58,790.10	3,335,246.95	5,639,300.20	(85,301.00)	4,629,869.26
Due From Other Funds	9310	4,193,422.28	0.00	0.00	4,193,422.28	(1,132.87)	0.00	0.00	(94,469.45)
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB TOTAL ASSETS</b>		<b>37,226,914.70</b>	<b>(613,072.36)</b>	<b>(320,741.55)</b>	<b>4,252,212.38</b>	<b>3,334,114.08</b>	<b>5,639,300.20</b>	<b>(85,301.00)</b>	<b>4,535,399.81</b>
<u>Liabilities</u>									
Accounts Payable	9500-9599	(198,773,291.67)	(16,243,113.18)	(801,957.89)	5,163,934.03	(20,766,633.72)	(22,258,282.30)	(2,786,012.52)	(2,498,707.78)
Due To Other Funds	9610	(12,586,695.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650	(54,288,597.05)	0.00	0.00	0.00	(53,901,943.73)	1,813,343.94	0.00	334,313.24
<b>SUB TOTAL LIABILITIES</b>		<b>(265,648,584.56)</b>	<b>(16,243,113.18)</b>	<b>(801,957.89)</b>	<b>5,163,934.03</b>	<b>(74,668,577.45)</b>	<b>(20,444,938.36)</b>	<b>(2,786,012.52)</b>	<b>(2,164,394.54)</b>
<u>Non-operating</u>									
Suspense Clearing		798.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BLANCE SHEET TRANSACTIONS</b>		<b>302,876,298.17</b>	<b>15,630,040.82</b>	<b>481,216.34</b>	<b>(911,721.65)</b>	<b>78,002,691.53</b>	<b>26,084,238.56</b>	<b>2,700,711.52</b>	<b>6,699,794.35</b>
<b>E. NET CHANGE (B - C + D)</b>			<b>21,874,322.67</b>	<b>(32,210,084.77)</b>	<b>1,461,871.90</b>	<b>55,072,526.14</b>	<b>(1,563,347.17)</b>	<b>32,115,124.65</b>	<b>53,641,627.62</b>
<b>F. ENDING CASH (A + E)</b>			<b>278,026,306.62</b>	<b>245,816,221.85</b>	<b>247,278,093.75</b>	<b>302,350,619.89</b>	<b>300,787,272.72</b>	<b>332,902,397.37</b>	<b>386,544,024.99</b>
<b>G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS</b>									

**SAN JUAN UNIFIED SCHOOL DISTRICT  
2025-26 PROJECTED  
CASHFLOW WORKSHEET**

	Object	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATE THROUGH THE MONTH OF	June	386,544,024.99	369,659,725.54	383,619,971.70	404,202,016.09	369,894,657.40				
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b>										
Revenue Limit Sources		22,739,255.00	55,023,951.00	22,739,255.00	22,739,255.00	55,023,953.00	0.00		381,797,176.00	381,797,176.00
Principal Apportionment	8010-8019	7,954,411.67	275,080.92	48,522,802.80	1,740,924.85	4,960,651.06	0.00		146,869,645.00	146,869,645.00
Property Taxes	8020-8079	1,469,220.83	(7,455,016.43)	(7,088,318.26)	(5,133,924.72)	(9,522,600.13)	0.00		(32,812,906.00)	(32,812,906.00)
Miscellaneous Funds	8080-8099	(471,522.11)	29,316.92	6,908,039.20	280,067.54	12,293,347.79	5,231,013.42		35,074,129.00	35,074,129.00
Federal	8100-8299	8,907,681.80	8,474,411.56	11,602,528.53	10,347,990.12	18,889,602.53	8,639,973.27		114,321,224.00	114,321,224.00
Other State	8300-8599	335,959.37	358,882.86	1,920,931.23	510,639.33	1,566,993.51	1,525,254.81		11,101,483.00	11,101,483.00
Other Local	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>40,935,006.56</b>	<b>56,706,626.83</b>	<b>84,605,238.50</b>	<b>30,484,952.12</b>	<b>83,211,947.76</b>	<b>15,396,241.50</b>	<b>0.00</b>	<b>656,350,751.00</b>	<b>656,350,751.00</b>
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999	22,693,507.16	23,442,997.15	23,469,083.20	24,442,436.98	16,690,078.43	1,101,230.60		263,221,108.47	263,221,108.47
Classified Salaries	2000-2999	7,750,120.27	8,246,426.37	8,062,847.33	9,174,187.82	8,172,042.90	7,077.02		99,339,862.83	99,339,862.83
Employee Benefits	3000-3999	15,571,526.55	17,298,851.24	17,821,229.88	18,911,263.30	40,419,438.53	1,748,478.79		201,697,470.19	201,697,470.19
Books and Supplies	4000-4999	(2,830.22)	2,745,645.92	922,195.63	2,225,456.77	7,553,655.00	7,416,335.01		31,939,563.58	31,939,563.58
Services	5000-5999	5,177,713.17	4,689,545.55	3,356,877.13	6,345,209.98	3,225,903.68	4,243,074.71		56,342,560.25	56,342,560.25
Equipment	6000-6599	11,105.03	117,957.97	63,652.60	427,018.03	1,155,725.35	1,271,947.86		3,326,461.00	3,326,461.00
Other Outgo	7000-7499	(14,758.77)	(165,522.45)	(132,494.67)	(89,246.64)	132,664.00	353,233.76		(281,035.00)	(281,035.00)
Interfund Transfers Out	7600-7629	166.13	357,602.51	115,564.56	0.00	3,254,102.04	0.00		7,500,000.00	7,500,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>51,186,549.32</b>	<b>56,733,504.26</b>	<b>53,678,955.66</b>	<b>61,436,326.24</b>	<b>80,603,609.93</b>	<b>16,141,377.75</b>		<b>663,085,991.32</b>	<b>663,085,991.32</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>										
<b>Assets</b>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	1,216.30	(1,198.38)	0.00		189.61	
Accounts Receivable	9200-9299	1,675,701.51	313,226.79	(1,989,356.52)	2,252,474.64	9,260,636.38	(15,396,241.50)		8,760,361.21	
Due From Other Funds	9310	(73,846.83)	43,595.94	125,853.21	0.00	(3,768,156.98)	0.00		425,265.30	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
<b>SUB TOTAL ASSETS</b>		<b>1,601,854.68</b>	<b>356,822.73</b>	<b>(1,863,503.31)</b>	<b>2,253,690.94</b>	<b>5,491,281.02</b>	<b>(15,396,241.50)</b>		<b>9,185,816.12</b>	
<b>Liabilities</b>										
Accounts Payable	9500-9599	8,234,611.37	(13,630,300.86)	8,313,578.51	9,271,677.70	1,380,144.88	(16,141,377.75)		(62,762,439.51)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Revenues	9650	0.00	0.00	167,156.63	(3,662,002.19)	(753,988.93)	0.00		(56,003,121.04)	
<b>SUB TOTAL LIABILITIES</b>		<b>8,234,611.37</b>	<b>(13,630,300.86)</b>	<b>8,480,735.14</b>	<b>5,609,675.51</b>	<b>626,155.95</b>	<b>(16,141,377.75)</b>		<b>(118,765,560.55)</b>	
<b>Non-operating</b>										
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
<b>TOTAL BLANCE SHEET TRANSACTIONS</b>		<b>(6,632,756.69)</b>	<b>13,987,123.59</b>	<b>(10,344,238.45)</b>	<b>(3,355,984.57)</b>	<b>4,865,125.07</b>	<b>745,136.25</b>	<b>0.00</b>	<b>127,951,376.67</b>	
<b>E. NET CHANGE (B - C + D)</b>		<b>(16,884,299.45)</b>	<b>13,960,246.16</b>	<b>20,582,044.39</b>	<b>(34,307,358.69)</b>	<b>7,473,462.90</b>	<b>0.00</b>	<b>0.00</b>	<b>121,216,136.35</b>	<b>(6,735,240.32)</b>
<b>F. ENDING CASH (A + E)</b>		<b>369,659,725.54</b>	<b>383,619,971.70</b>	<b>404,202,016.09</b>	<b>369,894,657.40</b>	<b>377,368,120.30</b>				
<b>G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS</b>									<b>377,368,120.30</b>	

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: 3738 Walnut Ave. Carmichael, Ca 95608

Date: 6/7/24

Adoption Date: 6/25/24

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

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 3738 Walnut Ave.  
Carmichael, Ca 95608

Date: 6/11/24

Time: 6:00

Contact person for additional information on the budget reports:

Name: Kristi Blandford

Title: Director of Fiscal Services

Telephone: (916) 971-7268

E-mail: kristi.blandford@sanjuan.edu

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)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		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:	X	
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		
		• Adoption date of the LCAP or an update to the LCAP:		
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?		
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:	\$ 9,878,000.00
Less: Amount of total liabilities reserved in budget:	\$ 9,878,000.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/25/2024

For additional information on this certification, please contact:

Name: Kristi Blandford  
Title: Director of Fiscal Services  
Telephone: (916) 971-7268  
E-mail: kristi.blandford@sanjuan.edu

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	260,825,740.00	301	8,111.00	303	260,817,629.00	305	3,496,584.00		307	257,321,045.00	309
2000 - Classified Salaries	102,168,712.00	311	125,618.00	313	102,043,094.00	315	9,876,550.00		317	92,166,544.00	319
3000 - Employee Benefits	189,094,424.00	321	7,830,256.00	323	181,264,168.00	325	7,156,167.00		327	174,108,001.00	329
4000 - Books, Supplies Equip Replace. (6500)	34,261,036.00	331	864,267.00	333	33,396,769.00	335	6,694,186.00		337	26,702,583.00	339
5000 - Services . . . & 7300 - Indirect Costs	67,819,637.00	341	535,188.00	343	67,284,449.00	345	19,292,728.00		347	47,991,721.00	349
TOTAL					644,806,109.00	365			TOTAL	598,289,894.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	203,844,485.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	23,755,109.00	380
3. STRS. . . . .	3101 & 3102	54,056,133.00	382
4. PERS. . . . .	3201 & 3202	7,625,586.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	4,998,346.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	37,349,172.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	111,006.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	4,076,265.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	3,208,828.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		339,024,930.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		54,936.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		338,969,994.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		56.66%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....	55.00%
2. Percentage spent by this district (Part II, Line 15) .....	56.66%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....	598,289,894.00
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	0.00
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	270,968,940.00	301	0.00	303	270,968,940.00	305	3,299,881.00		307	267,669,059.00	309
2000 - Classified Salaries	111,717,856.00	311	134,318.00	313	111,583,538.00	315	11,060,115.00		317	100,523,423.00	319
3000 - Employee Benefits	211,585,253.00	321	8,347,832.00	323	203,237,421.00	325	8,475,426.00		327	194,761,995.00	329
4000 - Books, Supplies Equip Replace. (6500)	32,235,527.00	331	1,380,603.00	333	30,854,924.00	335	5,133,184.00		337	25,721,740.00	339
5000 - Services . . & 7300 - Indirect Costs	61,404,593.00	341	205,698.00	343	61,198,895.00	345	15,735,622.00		347	45,463,273.00	349
TOTAL					677,843,718.00	365			TOTAL	634,139,490.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	213,279,918.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	28,136,884.00	380
3. STRS. . . . .	3101 & 3102	56,022,716.00	382
4. PERS. . . . .	3201 & 3202	9,321,723.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	5,479,961.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	47,031,702.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	118,172.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	4,329,677.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	3,187,015.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	366,907,768.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	39,505.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	366,868,263.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	57.85%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	57.85%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	634,139,490.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	682,389,219.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	95,136,832.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	52,253.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	4,369,630.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	150,018.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	8,358,420.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	13,906.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,944,227.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439  minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			32.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				574,308,192.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				35,813.75
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,035.97



Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	501,094,255.25	14,388.49
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	501,094,255.25	14,388.49
B. Required effort (Line A.2 times 90%)	450,984,829.73	12,949.64
C. Current year expenditures (Line I.E and Line II.B)	574,308,192.00	16,035.97
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 22,457,405.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 524,698,659.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.28%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 16,025,027.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 12,162,375.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	75,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	523,946.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,308,598.53
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	196.88
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	31,095,543.41
9. Carry-Forward Adjustment (Part IV, Line F)	5,316,660.54
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	36,412,203.95
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	377,071,094.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	104,271,677.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	54,729,070.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,124,112.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	52,253.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,319,368.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,682,069.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	345,903.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	51,630,619.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	4,403.12
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,851,171.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,350,222.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	31,028,207.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	13,762,161.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	653,222,329.59
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	4.76%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	5.57%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	31,095,543.41
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	741,943.71
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.06%) times Part III, Line B19); zero if negative	5,316,660.54
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.06%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	5,316,660.54
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	5,316,660.54

Approved indirect cost rate: 4.06%  
Highest rate used in any program: 4.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	7,029,660.00	285,404.00	4.06%
01	3010	17,696,627.00	718,665.00	4.06%
01	3182	947,880.00	38,484.00	4.06%
01	3213	29,023,324.00	1,178,347.00	4.06%
01	3227	115,318.00	4,682.00	4.06%
01	3307	72,224.00	2,932.00	4.06%
01	3309	9,818.00	399.00	4.06%
01	3310	12,880,756.00	522,959.00	4.06%
01	3311	25,000.00	1,015.00	4.06%
01	3312	214,885.00	8,724.00	4.06%
01	3315	587,944.00	23,871.00	4.06%
01	3318	39,393.00	1,599.00	4.06%
01	3327	522,803.00	21,226.00	4.06%
01	3345	4,631.00	188.00	4.06%
01	3385	155,952.00	6,332.00	4.06%
01	3395	16,131.00	655.00	4.06%
01	3550	444,788.00	18,040.00	4.06%
01	3724	133,147.00	5,406.00	4.06%
01	4035	2,011,111.00	81,651.00	4.06%
01	4124	431,872.00	17,534.00	4.06%
01	4127	1,284,301.00	52,140.00	4.06%
01	4201	121,836.00	4,641.00	3.81%
01	4203	1,222,723.00	49,643.00	4.06%
01	4510	30,368.00	1,233.00	4.06%
01	5630	131,382.00	5,334.00	4.06%
01	5632	90,503.00	3,674.00	4.06%
01	5634	255,890.00	10,389.00	4.06%
01	5810	226,397.00	9,192.00	4.06%
01	6010	4,766,870.00	193,536.00	4.06%
01	6053	139,344.00	5,657.00	4.06%
01	6211	30,000.00	1,218.00	4.06%
01	6266	2,642,801.00	107,297.00	4.06%
01	6385	210,600.00	8,548.00	4.06%
01	6387	1,799,884.00	73,075.00	4.06%
01	6388	295,792.00	12,009.00	4.06%
01	6500	69,480,634.00	2,820,914.00	4.06%
01	6515	4,035.00	163.00	4.04%
01	6520	407,754.00	16,555.00	4.06%

01	6546	2,981,458.00	121,047.00	4.06%
01	6547	2,471,724.00	100,352.00	4.06%
01	6690	349,838.00	14,203.00	4.06%
01	7085	821,129.00	33,338.00	4.06%
01	7220	134,827.00	5,474.00	4.06%
01	7412	583,145.00	23,675.00	4.06%
01	7413	219,231.00	8,901.00	4.06%
01	7810	1,329,711.00	53,986.00	4.06%
01	8150	16,130,097.00	654,882.00	4.06%
01	9010	14,115,712.00	79,907.00	0.57%
09	6266	27,106.00	1,100.00	4.06%
09	6770	2,500.00	101.00	4.04%
09	7412	7,819.00	317.00	4.05%
09	7435	16,208.00	658.00	4.06%
11	6391	1,881,361.00	76,383.00	4.06%
11	7810	8,168.00	332.00	4.06%
12	5025	2,594,587.00	95,403.00	3.68%
12	5059	87,087.00	3,536.00	4.06%
12	5320	157,975.00	6,414.00	4.06%
12	6105	4,139,036.00	168,045.00	4.06%
12	9010	21,841,807.00	874,815.00	4.01%
13	5310	13,609,181.00	552,533.00	4.06%
13	5465	152,980.00	6,211.00	4.06%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,341,720.00	1,341,720.00
2. State Lottery Revenue	8560	6,669,605.00		2,715,252.00	9,384,857.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,669,605.00	0.00	4,056,972.00	10,726,577.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,146,955.00		0.00	3,146,955.00
2. Classified Salaries	2000-2999	1,419,578.00		0.00	1,419,578.00
3. Employee Benefits	3000-3999	2,103,072.00		0.00	2,103,072.00
4. Books and Supplies	4000-4999	0.00		4,008,343.00	4,008,343.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		6,669,605.00	0.00	4,008,343.00	10,677,948.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	48,629.00	48,629.00
<b>D. COMMENTS:</b>					

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

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



Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	477,015,431.00	3.41%	493,272,002.00	3.07%	508,394,578.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,962,560.00	13.89%	11,346,164.00	2.70%	11,652,234.00
4. Other Local Revenues	8600-8799	6,881,829.00	-43.59%	3,881,829.00	0.18%	3,888,781.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,500.00	-100.00%	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	(79,783,564.00)	4.99%	(83,761,658.00)	-0.87%	(83,034,226.00)
6. Total (Sum lines A1 thru A5c)		414,077,756.00	2.57%	424,738,337.00	3.81%	440,901,367.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				200,581,744.00		203,131,600.00
b. Step & Column Adjustment				1,805,236.00		1,828,823.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				744,620.00		(45,227.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	200,581,744.00	1.27%	203,131,600.00	0.88%	204,915,196.00
2. Classified Salaries						
a. Base Salaries				57,587,714.00		58,506,807.00
b. Step & Column Adjustment				518,289.00		526,561.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				400,804.00		(269.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,587,714.00	1.60%	58,506,807.00	0.90%	59,033,099.00
3. Employee Benefits	3000-3999	120,127,496.00	3.62%	124,480,500.00	2.91%	128,096,973.00
4. Books and Supplies	4000-4999	10,731,974.00	1.95%	10,940,944.00	1.69%	11,125,464.00
5. Services and Other Operating Expenditures	5000-5999	34,602,916.00	0.35%	34,725,699.00	3.25%	35,855,399.00
6. Capital Outlay	6000-6999	5,356,051.00	-45.11%	2,940,155.00	-10.59%	2,628,889.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,861,809.00	4.09%	1,937,889.00	2.20%	1,980,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,793,522.00)	-16.86%	(10,636,585.00)	-2.10%	(10,412,716.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		418,056,182.00	1.91%	426,027,009.00	1.69%	433,222,732.00

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)		(3,978,426.00)		(1,288,672.00)		7,678,635.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		158,662,822.00		154,684,396.00		153,395,724.00
2. Ending Fund Balance (Sum lines C and D1)		154,684,396.00		153,395,724.00		161,074,359.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	289,931.18		289,931.18		289,931.18
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	26,602,722.72		24,881,101.00		23,383,876.00
d. Assigned	9780	32,555,426.00		25,539,760.00		20,869,368.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,033,489.40		13,261,720.00		13,259,758.00
2. Unassigned/Unappropriated	9790	81,202,826.70		89,423,211.82		103,271,425.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		154,684,396.00		153,395,724.00		161,074,359.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,033,489.40		13,261,720.00		13,259,758.00
c. Unassigned/Unappropriated	9790	81,202,826.70		89,423,211.82		103,271,425.82
(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)		95,236,316.10		102,684,931.82		116,531,183.82
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Explanations are presented in a separate document.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,581,913.00	0.00%	2,581,913.00	0.00%	2,581,913.00
2. Federal Revenues	8100-8299	49,337,945.00	-28.91%	35,074,129.00	-3.52%	33,840,283.00
3. Other State Revenues	8300-8599	103,564,756.00	-0.57%	102,975,060.00	0.19%	103,167,101.00
4. Other Local Revenues	8600-8799	7,651,721.00	-5.65%	7,219,654.00	-22.06%	5,627,111.00
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	79,783,564.00	4.99%	83,761,658.00	-0.87%	83,034,226.00
6. Total (Sum lines A1 thru A5c)		242,919,899.00	-4.65%	231,612,414.00	-1.45%	228,250,634.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				70,387,196.00		60,089,508.00
b. Step & Column Adjustment				546,268.00		531,561.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,843,956.00)		(2,105,962.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,387,196.00	-14.63%	60,089,508.00	-2.62%	58,515,107.00
2. Classified Salaries						
a. Base Salaries				54,130,142.00		40,833,055.00
b. Step & Column Adjustment				371,259.00		367,498.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(13,668,346.00)		(969,323.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,130,142.00	-24.57%	40,833,055.00	-1.47%	40,231,230.00
3. Employee Benefits	3000-3999	91,457,757.00	-15.57%	77,216,972.00	-0.30%	76,986,274.00
4. Books and Supplies	4000-4999	21,134,553.00	-0.64%	20,998,620.00	-21.98%	16,383,759.00
5. Services and Other Operating Expenditures	5000-5999	29,127,922.00	-25.79%	21,616,861.00	-0.08%	21,599,427.00
6. Capital Outlay	6000-6999	798,336.00	-51.61%	386,306.00	0.00%	386,306.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	115,104.00	0.00%	115,104.00	0.00%	115,104.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,467,277.00	-20.68%	8,302,585.00	-3.07%	8,047,995.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,000,000.00	25.00%	7,500,000.00	0.00%	7,500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		283,618,287.00	-16.42%	237,059,011.00	-3.08%	229,765,202.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(40,698,388.00)		(5,446,597.00)		(1,514,568.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		125,392,762.00		84,694,374.00		79,247,777.00
2. Ending Fund Balance (Sum lines C and D1)		84,694,374.00		79,247,777.00		77,733,209.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	84,694,375.00		79,247,777.00		77,733,209.00
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	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		84,694,374.00		79,247,777.00		77,733,209.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Explanations are presented in a separate document.						

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	479,597,344.00	3.39%	495,853,915.00	3.05%	510,976,491.00
2. Federal Revenues	8100-8299	49,337,945.00	-28.91%	35,074,129.00	-3.52%	33,840,283.00
3. Other State Revenues	8300-8599	113,527,316.00	0.70%	114,321,224.00	0.44%	114,819,335.00
4. Other Local Revenues	8600-8799	14,533,550.00	-23.61%	11,101,483.00	-14.28%	9,515,892.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,500.00	-100.00%	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)		656,997,655.00	-0.10%	656,350,751.00	1.95%	669,152,001.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				270,968,940.00		263,221,108.00
b. Step & Column Adjustment				2,351,504.00		2,360,384.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,099,336.00)		(2,151,189.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	270,968,940.00	-2.86%	263,221,108.00	0.08%	263,430,303.00
2. Classified Salaries						
a. Base Salaries				111,717,856.00		99,339,862.00
b. Step & Column Adjustment				889,548.00		894,059.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,267,542.00)		(969,592.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	111,717,856.00	-11.08%	99,339,862.00	-0.08%	99,264,329.00
3. Employee Benefits	3000-3999	211,585,253.00	-4.67%	201,697,472.00	1.68%	205,083,247.00
4. Books and Supplies	4000-4999	31,866,527.00	0.23%	31,939,564.00	-13.87%	27,509,223.00
5. Services and Other Operating Expenditures	5000-5999	63,730,838.00	-11.59%	56,342,560.00	1.97%	57,454,826.00
6. Capital Outlay	6000-6999	6,154,387.00	-45.95%	3,326,461.00	-9.36%	3,015,195.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,976,913.00	3.85%	2,052,993.00	2.07%	2,095,532.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,326,245.00)	0.33%	(2,334,000.00)	1.32%	(2,364,721.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,000,000.00	25.00%	7,500,000.00	0.00%	7,500,000.00
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)		701,674,469.00	-5.50%	663,086,020.00	-0.01%	662,987,934.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(44,676,814.00)		(6,735,269.00)		6,164,067.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		284,055,584.00		239,378,770.00		232,643,501.00
2. Ending Fund Balance (Sum lines C and D1)		239,378,770.00		232,643,501.00		238,807,568.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	289,931.18		289,931.18		289,931.18
b. Restricted	9740	84,694,375.00		79,247,777.00		77,733,209.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	26,602,722.72		24,881,101.00		23,383,876.00
d. Assigned	9780	32,555,426.00		25,539,760.00		20,869,368.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,033,489.40		13,261,720.00		13,259,758.00
2. Unassigned/Unappropriated	9790	81,202,825.70		89,423,211.82		103,271,425.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		239,378,770.00		232,643,501.00		238,807,568.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,033,489.40		13,261,720.00		13,259,758.00
c. Unassigned/Unappropriated	9790	81,202,826.70		89,423,211.82		103,271,425.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		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)		95,236,315.10		102,684,931.82		116,531,183.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.57%		15.49%		17.58%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
San Juan Unified						
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)						
		823,238.00		847,465.00		873,458.00
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)						
		35,777.90		36,022.90		36,022.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		701,674,469.00		663,086,020.00		662,987,934.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		701,674,469.00		663,086,020.00		662,987,934.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		14,033,489.38		13,261,720.40		13,259,758.68
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)						
		14,033,489.38		13,261,720.40		13,259,758.68
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):	35,777.90	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	37,127	37,422		
Charter School				
<b>Total ADA</b>	<b>37,127</b>	<b>37,422</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	36,171	36,813		
Charter School		210		
<b>Total ADA</b>	<b>36,171</b>	<b>37,023</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	35,124	35,702		
Charter School		0		
<b>Total ADA</b>	<b>35,124</b>	<b>35,702</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	35,778			
Charter School	0			
<b>Total ADA</b>	<b>35,778</b>			



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

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

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

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

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

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

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	38,944	38,077		
Charter School				
<b>Total Enrollment</b>	<b>38,944</b>	<b>38,077</b>	<b>2.2%</b>	<b>Not Met</b>
Second Prior Year (2022-23)				
District Regular	37,597	37,902		
Charter School				
<b>Total Enrollment</b>	<b>37,597</b>	<b>37,902</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	37,911	38,208		
Charter School				
<b>Total Enrollment</b>	<b>37,911</b>	<b>38,208</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	38,475			
Charter School				
<b>Total Enrollment</b>	<b>38,475</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

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

The district was anticipating declining enrollment and saw a higher decline in enrollment than expected due to COVID.

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	33,973	38,077	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>33,973</b>	<b>38,077</b>	<b>89.2%</b>
Second Prior Year (2022-23)			
District Regular	34,596	37,902	
Charter School	210		
<b>Total ADA/Enrollment</b>	<b>34,806</b>	<b>37,902</b>	<b>91.8%</b>
First Prior Year (2023-24)			
District Regular	35,439	38,208	
Charter School			
<b>Total ADA/Enrollment</b>	<b>35,439</b>	<b>38,208</b>	<b>92.8%</b>
		Historical Average Ratio:	91.3%
	<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>		<b>91.8%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	35,778	38,475		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>35,778</b>	<b>38,475</b>	<b>93.0%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	35,778	38,475		
Charter School				
<b>Total ADA/Enrollment</b>	<b>35,778</b>	<b>38,475</b>	<b>93.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	35,778	38,475		
Charter School				
<b>Total ADA/Enrollment</b>	<b>35,778</b>	<b>38,475</b>	<b>93.0%</b>	<b>Not Met</b>

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

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

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

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

The District experienced a higher absenteeism rate in prior years due to COVID that decreased the historical average ratio of or this criterion. Attendance rates are starting to recover and are anticipated to continue to move towards pre-COVID levels.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	35,815.33	35,891.28	35,891.28	35,891.28
b. Prior Year ADA (Funded)		35,815.33	35,891.28	35,891.28
c. Difference (Step 1a minus Step 1b)		75.95	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.21%	0.00%	0.00%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		461,794,730.00	477,015,431.00	493,270,002.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		4,941,203.61	13,976,552.13	15,192,716.06
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		1.28%	2.93%	3.08%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>0.28% to 2.28%</b>	<b>1.93% to 3.93%</b>	<b>2.08% to 4.08%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	146,869,645.00	146,869,645.00	146,869,645.00	146,869,645.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	497,287,547.00	512,412,250.00	528,666,821.00	543,791,397.00
District's Projected Change in LCFF Revenue:		3.04%	3.17%	2.86%
<b>LCFF Revenue Standard</b>		<b>0.28% to 2.28%</b>	<b>1.93% to 3.93%</b>	<b>2.08% to 4.08%</b>
<b>Status:</b>		Not Met	Met	Met

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

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

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

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

The LCFF revenue has increased above the standard due to an increase in ADA.

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)	291,824,907.50	
Second Prior Year (2022-23)	320,859,766.70	350,452,549.50	91.6%
First Prior Year (2023-24)	351,825,114.00	390,718,380.00	90.0%
	Historical Average Ratio:		91.6%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>88.6% to 94.6%</b>	<b>88.6% to 94.6%</b>	<b>88.6% to 94.6%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	378,296,954.00		
1st Subsequent Year (2025-26)	386,118,907.00	426,026,981.00	90.6%	Met
2nd Subsequent Year (2026-27)	392,045,268.00	433,222,704.00	90.5%	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):	1.28%	2.93%	3.08%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.72% to 11.28%</b>	<b>-7.07% to 12.93%</b>	<b>-6.92% to 13.08%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.72% to 6.28%	-2.07% to 7.93%	-1.92% to 8.08%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	95,218,021.00		
Budget Year (2024-25)	49,337,945.00	(48.18%)	Yes
1st Subsequent Year (2025-26)	35,074,129.00	(28.91%)	Yes
2nd Subsequent Year (2026-27)	33,840,283.00	(3.52%)	Yes

**Explanation:**  
(required if Yes)

The reduction is due to the spending down of COVID related resources and Federal Special Education funds along with adjustments to Title program spending.

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

First Prior Year (2023-24)	124,338,555.00		
Budget Year (2024-25)	113,527,316.00	(8.70%)	Yes
1st Subsequent Year (2025-26)	114,321,224.00	.70%	No
2nd Subsequent Year (2026-27)	114,819,335.00	.44%	No

**Explanation:**  
(required if Yes)

The decrease is due to the Learning Communities for School Success Program, CalNEW and Early Literacy Support Block grant ending in 2023-24 and Learning Recovery Emergency Block Grant and the Art, Music Instructional Materials Discretionary Block grant are spending carry over only in 2023-24. Transportation had a one-time grant for electric buses in 2023-24. Other one-time grants in 2023-24 were the Literacy Coaches & Reading Specialists grant program, School Food Best Practices funds and the Antibias Education Grant. There were adjustments to State funded Special Education resources.

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

First Prior Year (2023-24)	24,050,650.00		
Budget Year (2024-25)	14,533,550.00	(39.57%)	Yes
1st Subsequent Year (2025-26)	11,101,483.00	(23.61%)	Yes
2nd Subsequent Year (2026-27)	9,515,892.00	(14.28%)	Yes

**Explanation:**  
(required if Yes)

The decrease in local revenue is due to a reduced interest estimate and Medi-Cal Billing revenue, no e-rate projects planned in 2024-25 or the out years. CTE and Camp Winthers each received a one-time grant in 2023-24, the STRS Excess refund is estimated to be reduced starting in 2024-25. Donations and misc revenue decrease in 2024-25 because they are budgeted when received. The CTE Residency Grant and the Refugee School Impact grants end in 2025-26.

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

First Prior Year (2023-24)	34,261,036.00		
Budget Year (2024-25)	31,866,527.00	(6.99%)	Yes
1st Subsequent Year (2025-26)	31,939,564.00	.23%	No
2nd Subsequent Year (2026-27)	27,509,223.00	(13.87%)	Yes

**Explanation:**  
(required if Yes)

The net decrease in 2024-25 is due to the textbook adoption that was done in 2023-24 and the CAIR Afghan Support one-time funds spent in 2023-24 as well as a decrease for donations and misc. revenue that is budgeted when received. The reduction in 2026-27 is due to textbook adoption projections and the Educator Effectiveness grant being spent out in 2025-26.

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

First Prior Year (2023-24)	69,605,485.00		
Budget Year (2024-25)	63,730,838.00	(8.44%)	Yes
1st Subsequent Year (2025-26)	56,342,560.00	(11.59%)	Yes
2nd Subsequent Year (2026-27)	57,454,826.00	1.97%	No

**Explanation:**  
(required if Yes)

The reduction in services and other operating expenses show a decrease in 2024-25 due to spending down Federal Special Education funds and spending of ELO-P carry over as well donations and misc revenue not budgeted until received. The decrease in 2025-26 is due to COVID resources and Learning Recovery Emergency Block grant being spent out in 2024-25 and adjusts to Title resource and donations and misc revenue is budgeted when received.

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

First Prior Year (2023-24)	243,607,226.00		
Budget Year (2024-25)	177,398,811.00	(27.18%)	Not Met
1st Subsequent Year (2025-26)	160,496,836.00	(9.53%)	Not Met
2nd Subsequent Year (2026-27)	158,175,510.00	(1.45%)	Met

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

First Prior Year (2023-24)	103,866,521.00		
Budget Year (2024-25)	95,597,365.00	(7.96%)	Met
1st Subsequent Year (2025-26)	88,282,124.00	(7.65%)	Not Met
2nd Subsequent Year (2026-27)	84,964,049.00	(3.76%)	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)

The reduction is due to the spending down of COVID related resources and Federal Special Education funds along with adjustments to Title program spending.

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

The decrease is due to the Learning Communities for School Success Program, CalNEW and Early Literacy Support Block grant ending in 2023-24 and Learning Recovery Emergency Block Grant and the Art, Music Instructional Materials Discretionary Block grant are spending carry over only in 2023-24. Transportation had a one-time grant for electric buses in 2023-24. Other one-time grants in 2023-24 were the Literacy Coaches & Reading Specialists grant program, School Food Best Practices funds and the Antibias Education Grant. There were adjustments to State funded Special Education resources.

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

The decrease in local revenue is due to a reduced interest estimate and Medi-Cal Billing revenue, no e-rate projects planned in 2024-25 or the out years. CTE and Camp Winthers each received a one-time grant in 2023-24, the STRS Excess refund is estimated to be reduced starting in 2024-25. Donations and misc revenue decrease in 2024-25 because they are budgeted when received. The CTE Residency Grant and the Refugee School Impact grants end in 2025-26.



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)

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

The net decrease in 2024-25 is due to the textbook adoption that was done in 2023-24 and the CAIR Afghan Support one-time funds spent in 2023-24 as well as a decrease for donations and misc. revenue that is budgeted when received. The reduction in 2026-27 is due to textbook adoption projections and the Educator Effectiveness grant being spent out in 2025-26.

The reduction in services and other operating expenses show a decrease in 2024-25 due to spending down Federal Special Education funds and spending of ELO-P carry over as well donations and misc revenue not budgeted until received. The decrease in 2025-26 is due to COVID resources and Learning Recovery Emergency Block grant being spent out in 2024-25 and adjusts to Title resource and donations and misc revenue is budgeted when received.

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) 823,238.00

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)

668,963,544.00
----------------

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

3% Required	Budgeted Contribution <sup>1</sup>
Minimum Contribution	to the Ongoing and Major
(Line 2c times 3%)	Maintenance Account
	Status

c. Net Budgeted Expenditures and Other Financing Uses

668,963,544.00	20,068,906.32	20,068,907.00	Met
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<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	11,103,418.17	11,895,349.00	13,576,320.58
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	69,509,325.68	75,843,510.43	73,733,662.07
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)	80,612,743.85	87,738,859.43	87,309,982.65
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	555,170,908.38	594,767,446.26	678,816,029.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	5,434,089.21	5,990,860.64	6,274,665.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	560,604,997.59	600,758,306.90	685,090,694.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.4%	14.6%	12.7%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>4.8%</b>	<b>4.9%</b>	<b>4.2%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	46,205,314.95	315,668,865.67	N/A	Met
Second Prior Year (2022-23)	40,122,765.45	352,133,760.00	N/A	Met
First Prior Year (2023-24)	22,901,413.00	391,840,898.00	N/A	Met
Budget Year (2024-25) (Information only)	(3,978,426.00)	418,056,182.00		

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

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

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

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

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	58,399,756.72	70,035,581.23	N/A		Met
Second Prior Year (2022-23)	86,976,380.23	95,638,643.18	N/A		Met
First Prior Year (2023-24)	112,265,815.18	135,761,409.00	N/A		Met
Budget Year (2024-25) (Information only)	158,662,822.00				

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

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	256,151,983.95	Met

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

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

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

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

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	35,778	36,023	36,023
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

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

a. Enter the name(s) of the SELPA(s): San Juan Unified

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	823,238.00	847,465.00	873,458.00

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)	701,674,469.00	663,085,992.00	662,987,906.00
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)	701,674,469.00	663,085,992.00	662,987,906.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	14,033,489.38	13,261,719.84	13,259,758.12
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b>			
	<b>(Greater of Line B5 or Line B6)</b>	<b>14,033,489.38</b>	<b>13,261,719.84</b>	<b>13,259,758.12</b>

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	14,033,489.40	13,261,720.00	13,259,758.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	81,202,826.70	89,423,240.82	103,279,483.82
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)	(1.00)	0.00	(5,093.00)
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)	95,236,315.10	102,684,960.82	116,534,148.82
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.57%	15.49%	17.58%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>14,033,489.38</b>	<b>13,261,719.84</b>	<b>13,259,758.12</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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



**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(71,739,185.00)			
Budget Year (2024-25)	(79,783,564.00)	8,044,379.00	11.2%	Not Met
1st Subsequent Year (2025-26)	(83,764,317.00)	3,980,753.00	5.0%	Met
2nd Subsequent Year (2026-27)	(83,036,658.00)	(727,659.00)	(.9%)	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	3,000.00			
Budget Year (2024-25)	1,500.00	(1,500.00)	(50.0%)	Met
1st Subsequent Year (2025-26)	0.00	(1,500.00)	(100.0%)	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	8,112,017.00			
Budget Year (2024-25)	6,000,000.00	(2,112,017.00)	(26.0%)	Not Met
1st Subsequent Year (2025-26)	7,500,000.00	1,500,000.00	25.0%	Not Met
2nd Subsequent Year (2026-27)	7,500,000.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

\* 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met) The increased contributions from unrestricted is due to increased expenses in Special Education and the increased required contribution to Routine Restricted Maintenance.

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

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

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

**Explanation:**

(required if NOT met)

The reduction in 2024-25 is due to one-time funds in 2023-24 that were transferred to the building fund for a project along with funds transferred to the Child Nutrition fund to provide food to various programs and ELO-P provide funds to Child Development for after school programs. In 2025-26 the reduction is to a reduced need for funds to be contributed to the Child Development funds.

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	Various	FD 01/OB 8571-8572 and 8611-8612	FD51/OB7438/7439	752,622,716
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various	Various	Various	6,883,757

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
<b>TOTAL:</b>				<b>759,506,473</b>

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	89,141,024	89,303,205	94,055,600	98,139,174
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	89,141,024	89,303,205	94,055,600	98,139,174
<b>Has total annual payment increased over prior year (2023-24)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The district has taken on additional bond debt in 2023-24 which increases the payments due in the out years.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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
13,454,307	0

4 OPEB Liabilities

a. Total OPEB liability	113,708,810.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	113,708,810.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/14/2023

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	12,699,152.00	12,090,922.00	11,959,403.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	9,090,458.00	8,589,086.00	8,589,086.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	7,390,261.00	7,414,423.00	7,774,764.00
d. Number of retirees receiving OPEB benefits	415.00	435.00	435.00

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

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

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

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

Dental and Workers Comp
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3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

9,562,450.00
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b. Unfunded liability for self-insurance programs

0.00
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4. Self-Insurance Contributions

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs	18,183,234.00	18,287,118.00	18,396,841.00
b. Amount contributed (funded) for self-insurance programs	18,183,234.00	18,287,118.00	18,396,841.00

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2311.0	2398.2	2317.8	2307.2

**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.

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Negotiations Settled

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

May 14, 2024
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2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes
-----

If Yes, date of Superintendent and CBO certification:

May 03, 2024
--------------

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

No
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If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

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

**One Year Agreement**

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

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or

**Multiyear Agreement**

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

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

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Negotiations Not Settled

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

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

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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

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If Yes, explain the nature of the new costs:

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

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

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


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

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

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


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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	2139.4	2138.5	1764.5	1764.5

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

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

No

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

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

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

Salary and benefits are unsettled

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

	\$1,341,335		
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	

7. Amount included for any tentative salary schedule increases

	\$0.00	\$0.00	\$0.00
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

Yes	Yes	Yes
\$32,946,915	\$28,620,274	\$29,614,786
100.0%	100.0%	100.0%
20.0%	(13.0%)	3.0%

**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:

No		
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**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

Yes	Yes	Yes
\$1,124,287	\$1,086,029	\$1,104,925
.9%	(3.0%)	2.0%

**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?

Yes	Yes	Yes
Yes	Yes	Yes

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	309.7	311.5	307.3	306.8

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

Salary and benefits are unsettled

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

\$537,540

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

4. Amount included for any tentative salary schedule increases

\$0.00

\$0.00

\$0.00

**Management/Supervisor/Confidential**

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

\$4,901,568

\$5,113,935

\$5,283,027

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

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

21.0%

4.0%

3.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Yes

Yes

Yes

2. Cost of step and column adjustments

\$485,559

\$496,027

\$500,851

3. Percent change in step & column over prior year

.9%

2.0%

1.0%

**Management/Supervisor/Confidential**

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

1. Are costs of other benefits included in the budget and MYPs?

No

No

No

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

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


**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?

--

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

New CFO started 1/29/24.

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

**OTHER INFORMATION**

Average Salaries ..... 185  
Education Protection Account ..... 186  
Excess Reserves Substantiation..... 189  
Multi-year Projections Planning Factors and Details ..... 190  
Staffing Standards ..... 196  
Staffing Trends ..... 205  
Glossary ..... 206

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# General Fund Multi-Year Planning Factors

## 2024-25 Average Salaries

Average salaries based on 2022-23 with 4.5% increase.

Health & Welfare (H&W) and Payroll-Related (P/R) Costs are updated for 2024-25 rates.

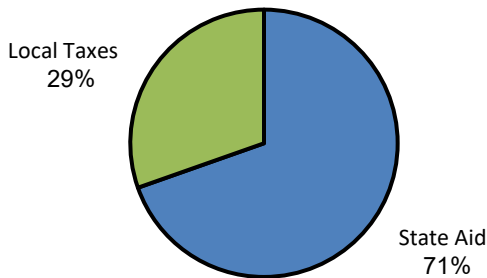
Classification	Average/ Average New Hire			Current	Actual	Average	Days/Yr
	Salary	H/W	PR Cost	Total	FTE's	Range/Step	
Counselor K-6/7-8/9-12	\$93,906	\$17,098	\$23,467	\$134,471	78.45	10-09-05	186/195
Nurse	\$90,386	\$15,525	\$22,588	\$128,500	21.00	17-09-04	187
Psychologist	\$124,510	\$19,060	\$31,115	\$174,684	30.80	63-16-06	198
Special Ed Teacher	\$92,129	\$17,271	\$23,023	\$132,423	289.40	10-10-04	186/187
Elem. Principal	\$146,169	\$16,584	\$36,528	\$199,281	39.00	62-19-06	208
Elem. VP /Adm. Instr. Spclst.	\$126,491	\$20,495	\$31,610	\$178,596	12.00	62-16-05	208
Elem. Teacher	\$91,766	\$15,783	\$22,932	\$130,481	710.40	10-10-04	186
Elem Prep Tchr (& SpEd)	\$91,766	\$15,783	\$22,932	\$130,481	91.68	10-10-04	186
Elem. Secretary	\$44,718	\$12,064	\$18,889	\$75,670	42.00	85-25-05	229
MS Principal	\$153,016	\$18,221	\$38,239	\$209,476	9.00	62-21-06	208
MS VP /Adm. Instr. Spclst.	\$137,914	\$14,377	\$34,465	\$186,756	10.00	62-17-06	208
MS Teacher	\$91,766	\$15,783	\$22,932	\$130,481	213.30	10-10-04	186
MS Secretary	\$45,198	\$13,794	\$19,092	\$78,084	11.00	85-25-06	229
Librarian	\$94,240	\$13,260	\$23,551	\$131,051	9.00	18-10-04	186/195
Teacher on Special Assign	\$106,534	\$19,671	\$26,623	\$152,827	13.20	07-13-05	190
HS Principal	\$171,794	\$21,870	\$42,931	\$236,595	8.00	61-23-06	225
HS VP / Admin. Instr. Spclst.	\$140,646	\$19,019	\$35,147	\$194,812	21.00	62-18-06	208
HS Teacher	\$91,766	\$15,783	\$22,932	\$130,481	450.61	10-10-04	186
HS Secty I	\$44,989	\$16,126	\$19,003	\$80,118	19.00	85-23-06	239
HS Secty II	\$52,620	\$9,313	\$22,227	\$84,160	6.00	21-26-06	260
Instructional Asst II	\$36,021	\$13,817	\$15,215	\$65,053	165.19	85-19B-06	206
Instructional Asst III	\$36,202	\$13,597	\$15,292	\$65,091	135.97	85-22-05	206
Instructional Assist Bilingual	\$33,609	\$9,396	\$14,197	\$57,202	31.38	85-18-05	206
Bus Driver	\$38,097	\$13,222	\$16,092	\$67,410	68.94	88-24-05	212
Admin. Asst.(Gen.Unit)	\$50,127	\$16,121	\$21,173	\$87,421	11.00	21-28-04	260
Campus Monitor (Safety) / Rep	\$30,387	\$10,774	\$12,835	\$53,996	38.06	85-13-03	205
Custodian	\$45,914	\$13,392	\$19,394	\$78,700	143.38	83-20-05	260
Clerk (Elem Add'l Staff)	\$33,234	\$18,099	\$14,038	\$65,371	26.31	85-14-06	218
ICT (ES,MS,HS Add'l Staff)	\$37,580	\$15,357	\$15,874	\$68,812	67.63	85-18-06	218
Avg New Hire Teacher	\$62,723	\$10,833	\$15,674	\$89,230	177.59	10-06-02	186/187
Avg. Blended(New&AvgTchr)	\$77,244	\$13,308	\$19,303	\$109,855		10-07-04	186/187
<b>Average Teacher</b>	<b>\$91,766</b>	<b>\$15,783</b>	<b>\$22,932</b>	<b>\$130,481</b>	<b>1,987.53</b>	<b>10-10-04</b>	<b>186/187</b>

## Education Protection Account (EPA)

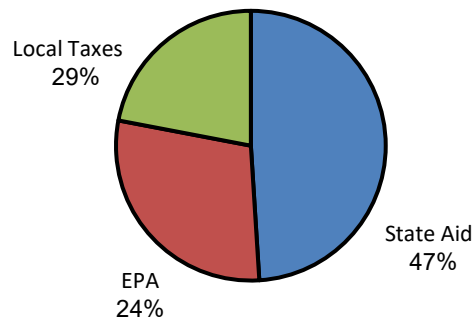
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. Proposition 55 (2016), continues the use of EPA. The EPA funding is a component of an LEA's or Charter School's total Local Control Funding Formula (LCFF) revenue. Proposition 55 takes effect on January 1, 2018, and remains in effect through December 31, 2030.

The revenues generated from Propositions 30 and 55 are deposited into the EPA and a corresponding reduction is made to the district's or charter school's LCFF revenue. For 2024-25, the reduction is approximately 24% of the total LCFF funding. The district began receiving EPA payments quarterly in Fiscal Year 2013-14.

**Funding Before Proposition 30**



**Funding After Proposition 30**



Proposition 30 requires that each LEA shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that **the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or for any other administrative costs.** An LEA may allocate the EPA entitlement entirely to one program for expenditure.

Propositions 30 and 55 require all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent. District EPA information for previous years can be found by selecting the Budget Info link on the District's website.

**Listed on the next page is the Education Protection Account Expenditure plan listing how the moneys received from the Education Protection Account are proposed to be spent in 2024-25.**

**Education Protection Account, Fund 01, Resource 1400**

**Projected Expenditures through: June 30, 2025**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	125,462,821
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
<b>TOTAL AVAILABLE</b>		<b>125,462,821</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>	<b>Function Code</b>	
Instruction	1000-1999	125,462,821
Instruction-Related Services		
Instructional Supervision & Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>125,462,821</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>-</b>

**Education Protection Account, Fund 09-Choices, Sub fund 08 Resource 1400**  
**Expenditures through; June 30, 2025**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	978,140
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
<b>TOTAL AVAILABLE</b>		<b>978,140</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>	<b>Function Code</b>	
Instruction	1000-1999	978,140
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>978,140</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0</b>

## 2024-25 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty  
District: San Juan Unified School District

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and per Education Code Section 42127(a)(2)(B), a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties.

	2024-25	2025-26	2026-27
Total General Fund Expenditures & Other Uses	\$ 701,674,469	\$ 663,086,019	\$ 662,987,934
Minimum Reserve requirement 2%	\$ 14,033,489	\$ 13,261,720	\$ 13,259,759
General Fund (Combined Ending Fund Balance)	\$ 239,378,770	\$ 232,643,501	\$ 238,807,568
Special Reserve Fund EFB	\$ -	\$ -	\$ -
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ 289,931	\$ 289,931	\$ 289,931
Restricted	\$ 84,694,375	\$ 79,247,777	\$ 77,733,209
Committed	\$ 26,602,723	\$ 24,881,101	\$ 23,383,876
Assigned	\$ 32,555,426	\$ 25,539,760	\$ 20,869,368
Reserve for economic uncertainties	\$ 14,033,489	\$ 12,147,450	\$ 12,114,811
Unassigned and Unappropriated	\$ 81,202,826	\$ 90,537,482	\$ 104,416,373
Subtotal Assigned, Unassigned & Unappropriated	<u>\$ 127,791,741</u>	<u>\$ 128,224,692</u>	<u>\$ 137,400,552</u>
Total Components of ending balance	<u>\$ 239,378,770</u> TRUE	<u>\$ 232,643,501</u> TRUE	<u>\$ 238,807,568</u> TRUE
Assigned & Unassigned balances above the minimum reserve requirement	<u>\$ 113,758,252</u>	<u>\$ 114,962,972</u>	<u>\$ 124,140,793</u>

Statement of Reasons	
<b>The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:</b>	
Reserve for one year's growth in LCFF funding (School Services of CA recommends 100% of one year's growth)	\$ 15,220,701
Additional Economic Uncertainty @ 1%	\$7,016,745
	\$0
Total Needs	\$ 22,237,446
<b>Remaining Balance</b>	<b>\$ 91,520,806</b>

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund  
unless otherwise noted

	Adopted 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>				
Actual P-2	35,552.13	35,891.28	35,891.28	35,891.28
Funded	35,815.33	35,891.28	35,891.28	35,891.28
Funded change from prior year	(1,116.50)	75.95	-	-
Funded % change from prior	-3.07%	0.21%	0.00%	0.00%
<b>LCFF REVENUES</b>				
State Funded COLA	8.22%	1.07%	2.93%	3.08%
LCFF Targeted Student %, 3 yr avg	58.27%	60.95%	61.56%	61.56%
Supplemental Grant Growth	\$ 4,874,984	\$ 2,730,871	\$ 1,941,536	\$ 1,570,786
Concentration Grant Growth	\$ 8,446,857	\$ 7,113,415	\$ 2,097,670	\$ 544,007
Base Grant Growth	\$ 18,624,379	\$ 4,928,438	\$ 11,782,726	\$ 12,758,161
<b>TOTAL LCFF FUNDING</b>	<b>\$ 461,794,730</b>	<b>\$ 477,015,431</b>	<b>\$ 493,270,002</b>	<b>\$ 508,394,578</b>
Transportation and TIIG	\$ 8,011,012	\$ 8,071,582	\$ 8,239,217	\$ 8,420,597
Transitional K Add-on	\$ 1,617,551	\$ 2,004,958	\$ 2,269,962	\$ 2,340,204
Supplemental Grant	\$ 46,313,655	\$ 49,044,526	\$ 50,986,062	\$ 52,556,848
Concentration Grant	\$ 8,446,857	\$ 15,560,272	\$ 17,657,942	\$ 18,201,949
Base Grant	\$ 397,405,655	\$ 402,334,093	\$ 414,116,819	\$ 426,874,980
<b>TOTAL LCFF FUNDING PER ADA</b>	<b>\$ 12,613</b>	<b>\$ 12,801</b>	<b>\$ 13,188</b>	<b>\$ 13,592</b>
<b>Supplemental Grant</b>	<b>\$ 1,293</b>	<b>\$ 1,366</b>	<b>\$ 1,421</b>	<b>\$ 1,464</b>
\$ Growth from prior year	\$ 171	\$ 73	\$ 55	\$ 43
<b>Concentration Grant</b>	<b>\$ 236</b>	<b>\$ 434</b>	<b>\$ 492</b>	<b>\$ 507</b>
\$ Growth from prior year	\$ 236	\$ 198	\$ 58	\$ 15
<b>Base Grant</b>	<b>\$ 11,096</b>	<b>\$ 11,210</b>	<b>\$ 11,538</b>	<b>\$ 11,894</b>
\$ Growth from prior year	\$ 840	\$ 114	\$ 328	\$ 355
<b>Transportation and TIIG</b>	<b>\$ 224</b>	<b>\$ 225</b>	<b>\$ 229</b>	<b>\$ 234</b>
<b>FEDERAL REVENUES</b>				
Special Education-restricted	\$ 15,347,703	\$ 12,247,703	\$ 12,161,663	\$ 12,161,663
Change from prior year	\$ (503,086)	\$ (3,100,000)	\$ (86,040)	\$ -
Title I, NCLB, Part A, Low Income - restricted	\$ 18,437,200	\$ 18,507,075	\$ 17,145,546	\$ 16,541,486
Change from prior year	\$ 631,910	\$ 69,875	\$ (1,361,529)	\$ (604,060)
All Other Federal Programs - unrestricted & restricted	\$ 61,433,118	\$ 18,583,167	\$ 5,766,920	\$ 5,137,134
Change from prior year	\$ 6,846,424	\$ (42,849,951)	\$ (12,816,247)	\$ (629,786)

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund  
unless otherwise noted

	Adopted 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
<b>OTHER STATE REVENUES</b>				
Special Education (RS 6500) - restricted (state & LCFF)	\$ 36,997,061	\$ 36,520,868	\$ 37,533,524	\$ 38,568,636
Change from prior year	\$ 4,097,395	\$ (476,193)	\$ 1,012,656	\$ 1,035,112
Special Education Mental Health - restricted (RS 3327 & 6546)	\$ 3,368,869	\$ 3,426,418	\$ 3,510,871	\$ 3,602,250
Change from prior year	\$ (56,384)	\$ 57,549	\$ 84,453	\$ 91,379
Mandate Block Grant	\$ 1,687,980	\$ 1,743,980	\$ 1,812,301	\$ 1,868,042
Change from prior year	\$ 143,696	\$ 56,000	\$ 68,321	\$ 55,741
Lottery-unrestricted	\$ 6,621,159	\$ 6,626,213	\$ 6,626,213	\$ 6,626,213
Change from prior year	\$ (1,365,713)	\$ 5,054	\$ -	\$ -
\$ per qualified ADA	\$ 177	\$ 177	\$ 177	\$ 177
Lottery-restricted	\$ 2,693,353	\$ 2,699,064	\$ 2,699,064	\$ 2,699,064
Change from prior year	\$ (1,285,691)	\$ 5,711	\$ -	\$ -
\$ per qualified ADA	\$ 72	\$ 72	\$ 72	\$ 72
<b>OTHER LOCAL REVENUES</b>				
All Other Local Revenue- unrestricted and restricted	\$ 17,395,896	\$ 15,978,782	\$ 11,101,483	\$ 9,515,892
Change from prior year	\$ (1,155,650)	\$ (1,417,114)	\$ (4,877,299)	\$ (1,585,591)

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund  
unless otherwise noted

	Adopted 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
<b>EXPENDITURES</b>				
<b>Staffing FTE</b>				
Includes Unschool staffing				
<b>Certificated</b>				
Reg. Ed. based on enrollment	1,351.16	1,350.52	1,357.17	1,356.86
Change from prior year	7.60	(0.64)	6.65	(0.31)
Reg. Ed. Reserve	8.00	8.00	8.00	8.00
Change from prior year	-	-	-	-
Reg. Ed. Other Tchr (beyond ratio)	(19.02)	0.68	(1.97)	(1.76)
Change from prior year	5.01	19.70	(2.65)	0.21
Reg. Ed. Other Certificated	102.73	97.83	97.83	97.83
Change from prior year	14.20	(4.90)	0.00	0.00
Reg. Ed. Class Size Reduction	129.46	129.50	137.18	136.72
Change from prior year	1.99	0.04	7.68	(0.46)
Expense	\$ 14,157,135	\$ 14,227,853	\$ 15,126,453	\$ 15,132,002
Change from prior year	752,423	\$ 70,718	\$ 898,600	\$ 5,549
Grade Span implemented	Fully Implemented	Fully Implemented	Fully Implemented	Fully Implemented
Supplemental Grant	197.24	207.89	125.52	125.52
Change from prior year	19.01	10.65	(82.37)	0.00
Expense	\$ 20,326,371	\$ 23,259,311	\$ 15,541,135	\$ 15,681,005
Change from prior year	\$ 3,404,073	\$ 2,932,940	\$ (7,718,176)	\$ 139,870
<b>Classified</b>				
Reg. Ed. based on enrollment	194.25	194.25	194.25	194.25
Change from prior year	(0.25)	-	-	-
Reg. Ed. Classified Other, includes reductions	645.92	645.42	645.42	645.42
Change from prior year	9.78	(0.50)	-	-
Supplemental Grant	169.30	163.24	163.24	163.24
Change from prior year	55.20	(6.06)	3.71	0.00
Expense	\$ 6,729,219	\$ 7,718,488	\$ 7,787,954	\$ 7,858,046
Change from prior year	\$ 2,200,784	\$ 989,269	\$ 69,466	\$ 70,092



**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund  
unless otherwise noted

	Adopted 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
<b>EXPENDITURES</b>				
<b>Staffing FTE</b>				
<b>Management</b>				
Reg. Ed. based on enrollment	91.00	92.00	92.00	92.00
Change from prior year	(2.00)	1.00	0.00	-
Reg. Ed. Other Management, including reductions	44.78	45.16	45.16	45.16
Change from prior year	0.85	0.39	-	-
<b>Other Staffing Costs</b>				
Salary Cost of Living Adjustment (COLA) Unrestricted Only	\$ 50,980,851	\$ 61,350,643	\$ 61,350,643	\$ 61,350,643
Change from prior year	\$ -	\$ 10,369,792	\$ -	\$ -
COLA % - All, except Teamsters	10.00%	4.50%	0.00%	0.00%
COLA %- Teamsters only-current & retro	10.00%	4.50%	0.00%	0.00%
<b>Step and Column (net of retirements)</b>				
General Fund				
Unrestricted & Restricted	\$ 3,865,150	\$ 4,180,139	\$ 4,210,666	\$ 4,235,013
Certificated non management %	0.90%	0.90%	0.90%	0.90%
Certificated management %	0.80%	0.80%	0.80%	0.80%
Classified %	0.90%	0.90%	0.90%	0.90%
<b>Benefits</b>				
Medical Insurance	\$ 39,159,791	\$ 46,046,841	\$ 48,598,217	\$ 50,885,008
Change due to enrollment & rate change	\$ 3,115,039	\$ 6,887,050	\$ 2,551,376	\$ 2,286,791
Premium rate change; % annualized	8.55%	4.24%	3.88%	4.65%
Retiree Medical Insurance	\$ 4,919,646	\$ 5,234,655	\$ 5,313,292	\$ 5,360,410
Change due to salary & rate changes	\$ 487,600	\$ 315,009	\$ 78,637	\$ 47,119

## PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund  
unless otherwise noted

	Adopted 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
<b>EXPENDITURES</b>				
<b>Benefits</b>				
Workers' Compensation Insurance	\$ 4,379,551	\$ 4,617,702	\$ 4,683,328	\$ 4,724,674
Change due to salary & rate changes	\$ 474,205	\$ 938,151	\$ 65,626	\$ 41,347
% of qualified payroll	1.79%	1.79%	1.79%	1.79%
State Teachers Retirement (STRS)	\$ 35,120,232	\$ 37,130,213	\$ 38,798,136	\$ 39,138,802
Change due to salary & rate changes	\$ 2,404,437	\$ 2,009,981	\$ 1,667,923	\$ 340,667
% of qualified payroll	19.10%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	\$ 13,886,428	\$ 16,101,561	\$ 16,674,440	\$ 17,060,566
Change due to salary & rate changes	\$ 2,441,181	\$ 2,215,133	\$ 572,879	\$ 386,126
% of qualified payroll	26.680%	27.800%	28.50%	28.90%
<b>Supplies and Materials</b>				
Transportation Fuel and Supplies	\$ 1,411,453	\$ 1,427,024	\$ 1,455,564	\$ 1,484,675
Change from prior year	\$ 359,977	\$ 15,571	\$ 28,540	\$ 29,111
COLA %	44%	1%	2%	2%
<b>Services and Operating</b>				
Utilities (electric, gas, water, etc.)	\$ 10,369,441	\$ 10,992,000	\$ 11,673,074	\$ 12,360,581
Change from prior year	\$ 695,324	\$ 622,559	\$ 681,074	\$ 687,508
Inflation % increase	7.07%	6.00%	6.20%	5.89%
Property and Liability Insurance	\$ 4,052,319	\$ 4,796,984	\$ 4,932,739	\$ 5,065,923
Change from prior year	\$ 153,663	\$ 744,665	\$ 135,755	\$ 133,184
Inflation % increase	3.94%	18.38%	2.70%	2.72%
Board Election	\$ 155,000	\$ -	\$ 250,000	\$ -
Change from prior year	\$ (92,283)	\$ (155,000)	\$ 250,000	\$ (250,000)

## PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund  
unless otherwise noted

	Adopted 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
<b>EXPENDITURES</b>				
<b>Services and Operating</b>				
Deferred Maintenance Transfer Out	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Change from prior year, Base \$ RRMA	\$ -	\$ -	\$ -	\$ -
Special Education Contribution (all RS)	\$ 53,462,288	\$ 59,553,669	\$ 59,915,153	\$ 60,435,035
Change from prior year	\$ 13,875,664	\$ 6,091,381	\$ 361,484	\$ 519,882
System of Professional Growth	\$ -	\$ -	\$ -	\$ -
Change from prior year	\$ -	\$ -	\$ -	\$ -
Restricted Maintenance Account	\$ 18,125,710	\$ 20,068,907	\$ 19,256,776	\$ 19,253,834
Change from prior year	\$ 2,273,473	\$ 1,943,197	\$ (812,131)	\$ (2,942)

**2024-25 SCHOOL SITE STAFFING, SUPPLY AND EQUIPMENT GUIDELINES**  
**Division of Teaching and Learning**

These guidelines are grouped by level (elementary, middle, high, and other programs). Each level identifies the staffing levels and supply allocations *which could be determined by the Superintendent or designee as needed.*

(Changes from prior publication are identified by a ~~strikethrough~~ or red font.)

**A. ELEMENTARY SCHOOLS**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.00 FTE per school	Schools with enrollment below 275 will require additional District assignment for administrators.
Principal K-8 Stipends	1.00 FTE per each K-8 school	
2. <u>Vice-Principals</u>	1.00 FTE per school with enrollment over 700	Allocation is initially based on budget development enrollment projections.  Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee. Schools are provided a teacher-in-charge stipend.
3. <u>Teachers</u>		
Grade TK	1.00 FTE for every 24.0 student; dependent on having an Instructional Assistant I (IA I) assigned to class as well	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. Class Size: Per Ed Code 48000(g)(1): Transitional Kindergarten maintain an average class enrollment of not more than 24 pupils for each school class at site. See section #7 for IA I.
Grades K- 3	1.00 FTE for every 25.54 students (CSR/Grade Span Adj.)  <u>SJTA Agreement - Class Size</u> Loading Ratio      Max Class Size TK - 3                      26                      27	Class Size Penalties: Per Ed Code 41378: Kindergarten - average class size not to exceed 31 students, no class larger than 33 students. Class Size Penalties: Per Ed Code 41376: Grades 1 through 3 - average class size not to exceed 30 students; no class larger than 32 students.
Grades 4- 6 self contained	1 teacher to 25.54 students (CSR/Grade Span Adj.) grades 4-6	Per agreement with San Juan Teachers Assoc. June 10, 2015.
Grade 6-8* departmentalized	1 teacher to 32.15 students grades 6-8  <u>SJTA Agreement - Class Size</u> Loading Ratio      Max Class Size 4-6                      26                      29 (6)-7-8*              33                      36	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up.  Class Size Penalties: Grades 4 - 8 (including 6-8 MS & HS)- Average number of pupils per teacher not to exceed the greater of the statewide average number of pupils per teacher in 1964 (29.9) or the District's average number of pupils per teacher in 1964, whichever is greater. (For San Juan Unified School District this number in 1964 was 29.6).
Preparation Period Teachers for Grade 6-8 Teachers @ K-8 Schools	Prep is 1.33 periods daily (.26 FTE) for departmentalized grades 6-8 at K-8 schools.	Staffing is based on article 8.01.7 in the SJTA agreement or as designated by Superintendent or designee.
Preparation Period Teachers	Each regular classroom elementary teacher grades 1- 6 and full day Transitional Kindergarten/Kindergarten & K-1 Combo teachers receive 160 District funded minutes a week preparation period. With an additional 2.95 FTE off ratio which includes a .6 FTE for a PE Lead Teacher; a .4 Music Lead and .4 Art Lead Teacher.	Specialists will be limited to teach 33 sessions per week. Ratio is 1 prep teacher to 8.25 regular classroom teachers. FTE per Lead teacher per 9/14/18 agreement with SJTA.
K-8 Department Chair Stipends	Stipend per K-8 School based on number of practitioners in the middle years program	Departmentalized
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Counselors</u>	0.2 FTE per K-8 School	
5. <u>Intervention / Support</u>	3.0 FTE School Social Worker	
6. <u>Secretarial/Clerical</u>	<u>Basic Staff:</u> · Elem. School Secretary: 1.00 FTE per school, 10.5 · Intermediate Clerk Typist: 0.75 FTE per school, 10 <u>Additional Staff (Clerk):</u> · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6 hrs. · 701 & over students: 1.25/10 months/10 hrs.	Clerical allocation is based on enrollment at the end of the 5th

**A. ELEMENTARY SCHOOLS**

PERSONNEL	ALLOCATION	COMMENTS
7. <u>Instructional Assistant I</u>	.75 FTE per TK classroom, 9 months/6 hrs.	Per Ed Code 48000 (g) (2): Maintain an average of at least one adult for every 12 pupils for transitional kindergarten classrooms at each school site.
8. <u>School Playground Rec Aides</u>	· Up to 400 = 4 hours · 401 to 500 = 5 hours · 501 to 600 = 6 hours · 601 to 5000 = 7 hours	<i>Allocation is based on CALPADS enrollment</i>
9. <u>Grades TK- 5 &amp; self-contained 6th Equity Days</u>	To be determined after staffing	Allocation shall be 1 day per member.
10. <u>Campus Monitors</u>	1.0 FTE for all K-8 schools w/o a vice principal	
11. <u>International Baccalaureate Primary Years Program</u>	\$46,308	Funding needs to be used first to pay for membership. Remaining funds are for program implementation, including training and coordinator staffing at .2 FTE
12. <u>Montessori Program</u>		<i>Funding to provide the minimally required training and certification including another age/grade span certification when it is necessary.</i>
13. <u>Operations</u>	1 FTE Elementary head custodian & 1.0 FTE to 2.75 FTE custodians per school depending on site size.	1 Elementary head custodian is assigned to each elementary school to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, kindergarten, certain types of special education rooms, and interior hallways daily and mop or vacuum classroom floors

SUPPLIES	ALLOCATION	COMMENTS
14. <u>Instructional Materials Allocation (IMA)</u>	\$79.19 <del>\$81.43</del> per student enrolled	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support and SIS printing. and School Playground Rec Aides allocation for Elementary sites.  Allocation is based on enrollment at the end of the 3rd full week of instruction. <i>Allocation is based on CALPADS</i>
15. <u>Prep Supplies</u>	\$500 per FTE for Art, Music, Other and P.E. Specialist	

**B. MIDDLE SCHOOLS (MS)**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.0 FTE per school	
2. <u>Vice-Principals</u>	A total of <del>9.0</del> <b>10.0</b> FTEs for all Middle Schools to be assigned by Superintendent or designee.	1.0 FTE per school 2.0 FTE per school with an enrollment of 1,000
3. <u>Teachers</u> Grades 6-8	1 teacher to 27.6 students	Allocation is based on enrollment at the end of the 3rd full week of instruction. Prep period is included in the teacher/student allocation ratio identified.
	<u>SJTA Agreement - Class Size</u> (6)7 - 8                      33                      36	
Off Ratio Teachers	<del>4.6</del> <b>6.6</b> FTE	Middle Years International Baccalaureate Program &
Department Chair Stipends	Stipends per school:  Stipends based on number of practitioners per subject area	
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice
4. <u>Instructional Assistants</u>	None	
5. <u>Counselors</u>	1.00 FTE per school	
6. <u>Media/Library Technicians</u>	0.875 FTE per school, 9 months/7hrs. Total of 7.875 FTEs for all Middle Schools	
7. <u>Secretarial/Clerical</u>	<u>Basic staff:</u> · Middle School Secretary: 1.00 FTE per school, 10.5 months/8 hrs. · MS Records and Report Clerk: 1.00 FTE per school, 10.5 months/8 hrs. <u>Additional Staff (ICT):</u> 0.75 FTE per school, 10 months/6 hrs. (for attendance) · 800-900 students: 0.5 FTE (10 months/4 hrs.) · 901 + students: 1.0 FTE (10 months/8 hrs.)	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
8. <u>Campus Monitors</u>	1.0 FTE per site	
<u>9. Duty Relief</u>	<i>\$24.37 per student</i>	<i>Allocation is based on CALPADS enrollment</i>
10. <u>International Baccalaureate Middle Years Program</u>	\$38,500	Funding needs to be used first to pay for membership. Remaining funds are site discretionary. Increased \$25,000 in 2015-16. Staffing currently part of off ratio.
11. <u>Articulation</u>	See comments	Allocation is for extra assignment and or substitutes for staff for the articulation of students from grades 5 to 6 and grades 6 to 7 and grades 8 to 9 is centrally budgeted based on a baseline allocation and percentage of total students.
12. <u>Operations</u> a. Custodians	1 FTE MS head custodian and between 1.5 FTE to 2.5 FTE custodians per school depending on site size.	1 MS head custodian is assigned to each middle school to open school, inspect grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, office and interior hallways daily and mop or vacuum classroom floors every other day.
<u>13. Athletics</u>	<i>Middle school site allocation is 1 head coach &amp; 1 assistant coach</i>	
SUPPLIES & MISC.	ALLOCATION	COMMENTS
13. <u>Instructional Materials Allocation</u>	<del>\$84.80</del> <b>\$86.79</b> per student enrolled (plus After School Detention & Duty Relief)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing <i>and</i> Clerical support. <del>After School Detention and Duty Relief. Allocation is based on enrollment at the end of the 3rd full week of instruction.</del> <i>Allocation is based on CALPADS enrollment</i>
<u>14. After School Detention</u>	<i>\$1,420.00 per Site</i>	

**C. HIGH SCHOOLS (HS)**

PERSONNEL	ALLOCATION	COMMENTS				
1. <u>Principals</u>	1.00 FTE per school					
2. <u>Vice Principals</u>	1.00 FTE per school with enrollment of less than 850  2.00 FTE per school with enrollment of 850 to 1,750  3.00 FTE per school with enrollment of more than 1,750  Total of 18.0 FTEs for all High Schools  Schools with <del>only two</del> <b>less than 3</b> VP's will be provided an additional <del>\$6,000</del> <b>\$9,000</b> , <del>plus payroll-related costs for Extra Admin Support</del> <b>Safety and Support</b> . <del>from the Central-Asst. Supt.-Secondary Ed. budget.</del>  <del>Article 10 Safety- \$3K at sites with less than 3 VP's</del>	Allocation is initially based on budget development enrollment projections.  Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.				
3. <u>Teachers</u> Grades 9-12	1.00 FTE for every 27.8 students  <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">Loading Ratio</td> <td style="text-align: center;">Max Class Size</td> </tr> <tr> <td style="text-align: center;">9 - 12</td> <td style="text-align: center;">33                      36</td> </tr> </table>	Loading Ratio	Max Class Size	9 - 12	33                      36	Allocation is based on enrollment at the end of the 3rd full week of instruction for traditional sites & for block sites by the 10th instructional day from the first day of instruction.
Loading Ratio	Max Class Size					
9 - 12	33                      36					
Intervention Teachers -	.4 FTE per traditional & .34 FTE per for block sites (FTE	Embedded credit recovery (dropout prevention)				
Off Ratio Teachers	<del>2.47</del> <b>2.87</b> FTE	IB & Contractual Requirement &				
ROP/CTE/School to Career	43.94 <del>14.90</del> FTE's for all High Schools					
Department Chair Stipends	Stipends per school:  Stipends based on number of practitioners per subject area					
High School Stipends	3 Curriculum Facilitator stipends per site	Site has discretion on how to assign these stipends based on certificated needs at the site. The District also sponsors athletic stipends which are allocated by the school site. (See Athletics' Section)				
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.				
4. <u>Counselors</u>	1.50 FTE per school with enrollment of less than 900 2.00 FTE per school with enrollment 900-1199 2.50 FTE per school with enrollment 1200-1499 3.00 FTE per school with enrollment 1500-1799 3.50 FTE per school with enrollment of more than 1799 Total of 22.0 FTEs for all High Schools	Allocation is initially based on budget development enrollment projections.  Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.				
5. <u>Intervention / Support</u>	2.1 FTE At Risk Case Manager					
6. <u>Librarians</u>	1.00 FTE per school					
7. <u>Instructional Assistants</u>	None					

**C. HIGH SCHOOLS (HS)**

PERSONNEL	ALLOCATION	COMMENTS
8. <u>Secretarial/Clerical</u>	<p><u>Basic staff:</u></p> <ul style="list-style-type: none"> <li>· School Secretary II: 1.00 FTE per school, 12 months/8hrs.</li> <li>· School Secretary I: 2.00 FTE per school, 11 months/8hrs.</li> <li>· School Controller: 1.00 FTE per school, 12 months/8hrs.</li> <li>· Sr. Records &amp; Report Clerk: 2.00 FTE per school (1 @ 11 months/8 hrs. and 1 @ 12 months/8 hrs.)</li> </ul> <p>ICT:</p> <ul style="list-style-type: none"> <li>· 1.0 FTE per school (10 months/8 hrs.)</li> </ul> <p><u>Additional Staff (ICT):</u></p> <ul style="list-style-type: none"> <li>· 1101 to 1500 students: 0.625 FTE per school (1 @ 10 months/5 hrs.)</li> <li>· 1501 to 1900 students: 1.25 FTE per school (2 @ 10 months/5 hrs. each)</li> <li>· 1901 and over students: 1.875 FTE per school (3 @ 10 months/5 hrs. each)</li> </ul>	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
9. <u>Campus Monitors</u>	2.0 FTE per school	
10. <u>Civitas Program</u>	\$40,000	Allocation can be used to fund personnel. Increased \$15,000 in 2015-16
11. <u>International Baccalaureate Middle Years/Diploma Program</u>	\$120,000	Allocation can be used to fund personnel. Increased \$50,000 in 2015-16
12. <u>International Studies Program</u>	\$25,000	Allocation can be used to fund personnel.
13. <u>Operations</u>	1 FTE HS custodial/plant supervisor, 1 FTE lead custodian and between 4.0 FTE to 6.75 FTE custodians per school depending on site size.	1 HS custodial/plant supervisor is assigned to each high school to open school, inspect grounds and swimming pools, perform minor maintenance, cafeteria set up, clean kitchen and cafeteria, supervises lead custodian and custodians, and perform miscellaneous tasks to support site staff during the day. 1 lead custodian manages custodial activities and perform cleaning tasks. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, swimming pool decks, gymnasiums, shop areas and interior hallways daily and mop or vacuum classroom floors every other day.
14. <u>Athletics</u>	Regular high school site allocation is 23 <del>22</del> varsity coaches, 24 <del>20</del> assistant coaches, 1 head coach and 6 assistant coaches for pre-season football, and 4 <del>11</del> head coaches. Sites without swimming pools have 19 varsity coaches.	A stipend is paid by the district to athletic coaches per season as outlined in the District's salary schedule. <i>Nurse - Attendance at an athletic event \$76/event.</i>

SUPPLIES & MISC	ALLOCATION	COMMENTS
15. <u>Instructional Materials</u>	<del>\$102.40</del> <i>\$105.30</i> per student enrolled at a traditional site	Instructional Materials Allocation (IMA) includes allocations for
16. <u>After School Detention</u>	<i>\$2,440.00 per Site</i>	
17. <u>Girls Athletics</u>	<i>\$2,000.00 per Site</i>	

**D. K-12**

PERSONNEL	ALLOCATION	COMMENTS
Non-ratio Certificated Staffing	4.4 <del>1.0</del> FTE Teacher On Special Assignment TOSA 1.0 FTE Lead Counselor 1.0 FTE Counselor Special Program	

**E. 6-12**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Saturday School</u>	See comments	Allocation is for extra assignment for certificated staff to supervise students who are required to attend Saturday School programs. The funds are centrally budgeted and are based on an allocation which would cover the projected Saturdays for the year for 18 Middle and High Schools.
2. <u>Extra-curricular Class Activities</u>		Allocation is for stipends for class activities outlined in the District salary schedule.



F. ALTERNATIVE LEARNING / OTHER SCHOOLS

**MERAKI HIGH SCHOOL**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	5.0 <del>4.0</del> FTE - 1 FTE for every 25 students	Allocation of personnel is determined by the Superintendent or designee.  Each member will receive a set annual amount instead of the stipends listed on the salary schedules, as per MOU with SJTA.  Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice
Department Chair Stipends	Stipends based on number of practitioners	
Leadership Stipends	Mutually agreed upon by the District and SJTA	
2. <u>Counselor-Special Program</u>	1.0 FTE & Hard to Staff III Stipend	
3. <u>Youth Employment</u>	1.0 FTE, 11 months	
4. <u>Instructional Assistant</u>	1.0 FTE, 9 months	
5. <u>Secretary II</u>	1.0 FTE, 12 months	
6. <u>Campus Monitor</u>	1.0 FTE	
Custodians at the Fair Oaks Campus serve all alternative schools on the campus		

**INDEPENDENT STUDY (TK-5 Grades)**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	4.0 <del>3.0</del> FTE (No ratio)	Allocation of personnel is determined by the Superintendent or designee. See SLA "TK-5 Independent Study Options for 2024-25 School Year 03.15.24".
2. <u>INSTRUCTIONAL ASSISTANT I</u>	2.25 FTE, 9 months/6 hrs.	
3. <u>Secretary</u>	1.0 FTE, 10.5 months/8 hrs.	

**INDEPENDENT STUDY (6-12 Grades)**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	14.77 <del>11.77</del> FTE (No ratio)	Allocation of personnel is determined by the Superintendent or designee. See SLA "6-12 Independent Study Options for 2024-25 School Year 03.15.24".  Each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and SJTA.
Department Chair Stipends Leadership Stipends	Stipends based on number of practitioners 3 Stipends	
2. <u>Counselors</u>	0.80 FTE & Hard to Staff III Stipend	
3. <u>TOSA</u>	1.0 FTE	
4. <u>Clerical</u>	3.00 FTE	

**CONTINUATION HIGH SCHOOLS – LA ENTRADA ACADEMY**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	4.22 <del>2.11</del> FTE, 10 months (No ratio)	La Entrada operates as an Academy with computer-assisted instruction, one-on-one tutoring, and small group instruction. Allocation of personnel is determined by the Superintendent or designee.  Each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and SJTA.
Department Chair Stipends  <i>Leadership Stipends</i>	Stipends based on number of practitioners	
Academy Stipends	4 <del>2</del> Academy Stipends	
2. <u>Program Spec K-12-Curriculum</u>	4.0 FTE	
3. <u>Instructional Assistant - Academy</u>	2.0 <del>1.0</del> FTE, 9 months	
4. <u>Secretarial/Clerical</u>	Registrar/Secretary Academy: 4.0 <del>.45</del> FTE, 10.5 months Sr. Records & Report Clerk: 4.0 <del>.5</del> FTE, 10.0 months	

**HOME SCHOOL (K-8 Grades)**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	7.0 FTE (No ratio)	Allocation of personnel is determined by the Superintendent or designee.



**H. SPECIAL EDUCATION**

PERSONNEL	ALLOCATION	COMMENTS
4. <u>Other Positions</u>	<del>3.0</del> <b>2.0</b> FTE Asst. Directors <del>41.0</del> <b>10.0</b> FTE Program Specialists	Based on program needs.
5. <u>Counselors</u>		Based on program needs
6. <u>Psychologists</u>	23.17 FTE	6.27 FTE Health Services 16.9 FTE Special Ed
7. <u>Behaviorists</u>	5.0 FTE Special Ed Behaviorist Specialist	Based on program needs
8. <u>Significantly Disproportionate (Intervention Services)</u>		As of 2023-24 no longer identified
9. <u>Equity Days</u>	4 Days granted to <del>all teachers</del> <b>service providers</b> for planning, preparing and developing IEPs	
10. <u>Secretarial/ Clerical/ Others</u>	Basic Staff:	
<del>Elementary School Secretary</del> <b>Special Education Center Secretary</b>	2.00 <b>3.00</b> FTE, 1 per center	
Middle School Secretary (La-Clerks	1.00 FTE 1.25 FTE <u>Additional staff (Clerk):</u> · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6hrs. · 701 and over students: 1.25/10 months, 10 hrs.	
11. <u>Classified Instructional Personnel</u>		Includes instructional assistants, interpreters, and brail lists. Based on program needs.
12. <u>Spec. Ed Campus Intern Support</u>	0.8750 FTE	Assigned to La Vista.
13. <u>Custodians</u>	1 FTE Elementary head custodian and 1.25 FTE custodians assigned to Laurel Ruff Center.  1 FTE Elementary head custodian and 1.5 FTE custodian assigned to Ralph Richardson Center.  1 FTE Elementary head custodian and .75 FTE custodian assigned to La Vista Center.	Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily.  Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily.  Elementary head custodian is assigned to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, interior hallways, and classroom floors daily.

I. LCFF SUPPLEMENTAL

PERSONNEL	ALLOCATION	COMMENTS
1. Deputy Superintendent /Directors	4.6248 FTE	
2. Program Manager	1.128 FTE	
3. Program Coordinators / Specialists / Therapists	.9.7 FTE	
4. Administrator Instructional Specialist	8.3 FTE @ Elementary Schools 5.0 FTE @ Middle Schools 2.0 FTE @ High Schools .5 FTE @ Home School	
5. Teachers	47.6 FTE @ Elementary Schools 13.4 FTE @ Middle Schools 28.7 FTE @ High Schools 6.0 FTE Infant / Toddler .75 FTE Adult Ed  4.00 FTE Academic Intervention Specialist (K-12)	64.925 FTE ELD Sections; 7.06 FTE Math Sections; 3.35 FTE Intervention
6. TOSAs / Site Resource	8.96 FTE	
7. Counselors	30.91 FTE	
8. School Social Worker	16.72 FTE	
9. Nurse	1.15 FTE	
10. Instructional Assistants	58.25 FTE	
11. Bilingual Translator/Sch-Comm Resource Asst/Refugee	17.0 FTE	
12. Classified Support (Community Spec.& Campus Monitor, etc.)	39.26 FTE	
13. Clerical	11.82 FTE	
14. Community/Family Support	4.0 FTE	
15. Supr. Intervent/Prevent Progs	1.55 FTE	

### Unrestricted General Fund - Staffing

STAFFING BY FUNCTION (FTE*)	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	Change from Prior
General Instruction <sup>(1)</sup>	1,671	1,634	1,701	1,754	53
Supervision of Instruction <sup>(2)</sup>	79	78	83	82	(1)
Other Instruction <sup>(3)</sup>	51	52	78	78	(0)
School Administration	304	304	306	305	(1)
Pupil Services <sup>(4)</sup>	114	115	123	123	0
Pupil Transportation	131	140	139	139	0
Other Pupil Services	4	4	13	12	(1)
School Co-Curricular	0	0	0	0	0
School Athletics	0	0	0	0	0
Other Ancillary Services <sup>(5)</sup>	1	1	1	1	0
Community/Enterprise Services	0	0	0	0	0
Board and Superintendent	21	22	24	24	0
Other General Administration	15	15	15	15	0
Fiscal Services	35	36	36	33	(3)
Human Resource Services	23	23	25	26	1
Central Support	15	18	16	19	3
Risk Management/Losses	0	0	0	0	0
Technology Services <sup>(6)</sup>	36	36	45	51	6
Maintenance Services	1	1	1	0	(1)
Custodial and Operations	244	244	244	241	(3)
Security Services <sup>(5)</sup>	77	82	119	118	(1)
Other Maintenance/Operations	1	1	1	3	2
Facility Planning/Construction	0	0	0	0	0
Facility Rents and Leases	0	0	0	0	0
Debt Service	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
<b>TOTAL</b>	<b>2,823</b>	<b>2,806</b>	<b>2,970</b>	<b>3,023</b>	<b>53</b>

\* Full Time Equivalent Staff as of June 1 for fiscal year actual. 2024-25 is estimated as of 5.21.24

Staffing Changes through the years are as follows:

(1) Teachers (Class Size Reduction/Grade Span Adjustment, ELD, Supplemental Teachers, Preparation Relief, Math Intervention & Multi-Tiered System of Supports (MTSS), Alternative Education ) & Instructional Assistants

(2) System of Professional Growth Facilitators (Mentor & Peer), Administrator Instructional Specialists, Teacher on Special Assignments (TOSA), Directors, Research/Program Specialist, Clerical and Fiscal Supports, Bilingual Translators

(3) School/Community Workers/Intervention Specialist (MTSS & K-12), School/Community (Prevention Specialists & Intervention Assistant, Resource Asst. various languages), District/Family & Community Engagement

(4) Counselors (K-12, MTSS, Special Program & Lead), School Social Workers, Nurses, Psychologist & Program Specialist Health Services

(5) K-8 & Middle & High School Campus Monitors, Campus/Community Safety & School Playground Rec. Aide

(6) Reclassification Technology Support from Other Instruction

## GLOSSARY

This glossary provides definitions of current terms used in school business documents.

### **Accounts Payable**

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 school district.

### **Accounts Receivable**

Amounts due and owed the district from private persons, business firms, governmental units, or others for goods or services rendered by the district 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 school district.

### **Apportionments**

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

### **Available Balance**

Budgeted amount less expenditures to date and encumbrances.

### **Average Daily Attendance (ADA)**

The student days of actual attendance divided by the number of days school was in session. A student attending every day of school would equal one ADA. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose revenue and other funding.

### **Bond Measure**

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters may approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

### **Bonded Indebtedness**

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

**Budget**

A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

**Budget Adjustments**

Reallocating budgeted funds based on current priorities.

**Budget Document**

The instrument used by the budget-making authority to present a comprehensive financial program. It includes a balanced statement of revenues and expenditures as well as other exhibits to report: 1) the financial condition of the several funds of the district at the end of the preceding completed fiscal period; 2) the estimated condition of the funds at the end of the fiscal period in progress; and 3) the estimated condition of the funds at the close of the ensuing fiscal period based on the financial proposals contained in the budget document.

**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.

**California Basic Education Data System (CBEDS)**

The statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

**Capital Outlay**

Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

**Cash in County Treasury**

Cash balances on deposit in the county treasury for the various funds of the school district.

**Certificated Employees**

School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

**Certificates of Participation (COP)**

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

**Classified Employees**

School district employees not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

**Collective Bargaining**

As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

**Consumer Price Index (CPI)**

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

**Contribution**

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Cost-of-Living Adjustment (COLA)**

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

**Deficit Spending**

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

**Direct Support Charges**

Charges for a support program and services that directly benefit other programs.

**Discretionary Funds**

General purpose or unrestricted funds subject to local control.

**Encroachment**

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

**Encumbrances**

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

**Ending Balance**

Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

**English Learner (EL)**

Student who has not yet mastered the English language.



**Enrollment**

A count of the students enrolled in each school and district on a given day. A pupil is considered enrolled whether in attendance on a specific count date or not. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

**Entitlement**

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

**Expenditures**

The costs of goods delivered or services rendered, whether paid or unpaid.

**Fiscal Year**

Twelve calendar months; for school districts in California, it is the period beginning July 1 and ending June 30.

**Fixed Assets**

Property of permanent nature having continuing value; e.g., land, building, and equipment.

**Free/Reduced Price Meals**

A federal program to provide food-typically lunch and/or breakfast- for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

**Full Time Equivalent (FTE)**

A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

**Fund**

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities or an agency's operations.

**Fund Balance**

The difference between assets and liabilities of governmental and trust funds.

**Gap Funding**

The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

**General Fund**

Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

**General Obligation Bonds (GO Bonds)**

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

### **Income**

A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term "income" should not be used in lieu of revenue in governmental-type funds.

### **Indirect Cost Rate**

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

### **Interfund Transfers**

Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenue or expenditures of the school district.

### **Liabilities**

Legal obligations (with the exception of encumbrances) that are unpaid.

### **Local Control Funding Formula (LCFF)**

The Local Control Funding Formula (LCFF) replaced the previous K-12 finance system in the fiscal year 2013-14. The LCFF includes the following components for school districts and charter schools:

- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12) and 10.4% on the base grant amount for grades K-3.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by the unduplicated percent of targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors. (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Add-ons equal to 2012-13 funding for Transportation and Targeted Instruction Improvement Block grant.

### **OASDHI (Social Security)**

The official name for Social Security is Old Age, Survivor, Disability, Health Insurance Act, sometimes abbreviated to OASDI or OADHI.

### **Object**

A term that applies to the expenditure classification of the article purchased or the service obtained.

### **Principal Apportionment**

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

### **Prior Year's Taxes**

Taxes collected within the current fiscal year for levies in previous fiscal years.

### **Projections**

Projected expenses based on spending patterns. Projected revenues based on current information.

### **Program**

A group of related activities that operate together to accomplish common ends.

### **Proposition 98 (1988)**

Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

### **Public Employees' Retirement System (PERS)**

A retirement fund to which classified employees, their district, and the state must contribute according to California law.

### **Regional Occupational Center Or Program (ROC/P)**

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

### **Reserves**

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

### **Revenue**

Addition to assets not accompanied by an obligation to perform service or deliver products.

### **Revolving Cash Fund**

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

### **Special Education**

Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

### **Standardized Account Code Structure (SACS)**

As a result of legislation in 2000, all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally, the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

### **State Teachers' Retirement System (STRS)**

A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

**Supply**

A material item of an expendable nature that is consumed, wears out, or deteriorates with use.

**Transfer In/Out**

Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

**Transitional Kindergarten**

A developmentally appropriate program offered to children (at age 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

**Unassigned/Unappropriated Amount**

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

**Unappropriated Fund Balance**

The portion of a fund balance not segregated for specific purposes. All assets and income available for appropriation are credited to the account and General Reserve; appropriations and obligations are debited. The net value of the account represents the unappropriated fund balance.

**Unduplicated Count**

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1.(It also refers to the count of students who qualify for free or reduced price meals, English learners, or foster youth.) Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

**Unencumbered Balance**

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

**Unrestricted**

May be used for general purpose.