

# 2024-25 Proposed Budget



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**Presented to the Board of Trustees  
June 5, 2024 (Public Hearing)  
June 26, 2024 (Action)**

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# Natomas Unified School District

## 2024-25 Proposed Budget

Presented on June 5, 2024

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1<sup>st</sup> of each year in order to authorize the expenditure of funds. The proposed budget summarizes the cost to provide necessary resources to support the Natomas Unified School District's newly adopted Vision & Core Values.

The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

### **Governor's State Budget Proposal**

The May Revision provides an update of revenues, expenditures, and reserve estimates based upon the latest economic forecast and changes in population or enrollment estimates.

On May 10, 2024, Governor Gavin Newsom released his revised proposal for the 2024-25 State Budget.

Below is the School Services of California (SSC) article summary of the 2024-25 May Revision.

### **Scope of Budget Problem and Proposition 98**

Despite early budget action to shrink the shortfall by approximately \$17.3 billion, lower revenues since January results in an *increased* overall budget deficit by \$7.0 billion to a total of \$27.6 billion.

While this level of detail was not released, based on the provided revenue estimates in the May Revision, the Proposition 98 funding levels for 2022-23, 2023-24, and 2024-25 are down from the Governor's Budget estimates by \$786 million, \$3.0 billion, and \$364 million, respectively. The estimated Proposition 98 minimum guarantee for each fiscal year, which assumes no changes in average daily attendance and local property taxes, is as follows:

- 2022-23: \$97.5 billion
- 2023-24: \$102.5 billion
- 2024-25: \$108.7 billion

The May Revision includes withdrawals from the Public School System Stabilization Account of approximately \$8.4 billion to "maintain predictable support for local educational agencies and community college districts." This is a significant increase compared to the January Governor's Budget proposed withdrawal of \$3.0 billion in 2023-24 and \$2.7 billion in 2024-25.

While not in print, Governor Newsom noted during his press conference that he is continuing to propose the Proposition 98 "maneuver" and that it has increased from \$8.0 billion to \$8.8 billion.

### **Education Reductions**

In order to balance the State Budget, the Governor proposes the following reductions to one-time educational funds:

- Reducing \$485 million one-time, unspent Learning-Aligned Employment Program resources
- Eliminating the remaining \$375 million one-time in planned support for the School Facility Program (the early budget action previously reduced this planned investment by \$500 million)
- “Pulling back” (or reducing) a planned 2025-26 investment of \$550 million that would have supported the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program. The Governor suggests that funding for these facilities could be included in the next statewide school facilities bond
- Reducing \$60.2 million one-time support for the Golden State Teacher Grant Program
- Eliminating the planned General Fund investments of \$47.9 million in 2025-26 and \$97.9 million ongoing starting in 2026-27 that would have supported California State Preschool Program adjustment factor costs for state preschool to serve at least 10% percent of students with disabilities by 2026-27

## **Per-Pupil Spending**

Governor Newsom provided a 2024-25 per-pupil spending amount of \$17,502 compared to the \$17,653 proposed in January, likely resulting from the reduction in General Fund revenues from January. Governor Newsom acknowledged the statutory cost-of-living adjustment at the May Revision has increased to 1.07%, but did not affirmatively state that the May Revision proposes to *fund* it for the Local Control Funding Formula and other categorical programs.

### **2024-25 NUSD Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 10,466.
  - ADA projection by Grade Span:
    - TK-3<sup>rd</sup> – 3,578
    - 4<sup>th</sup>-6<sup>th</sup> – 2,338
    - 7<sup>th</sup>-8<sup>th</sup> – 1,178
    - 9<sup>th</sup>-12<sup>th</sup> – 3,372
  - Estimate being funded on ADA of 10,516, which includes 50 ADA relating to county pass-through programs
  - The District’s CBEDS enrollment is projected at 11,278 with an unduplicated count of 68.54%
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes
- ❖ Mandated Cost Block Grant is \$38.21 for K-8 ADA, and \$73.62 for 9-12 ADA
- ❖ Illustrated below are the salary & benefit costs (savings) of a 1% salary increase (decrease):
  - Certificated: \$760,000
  - Classified: \$370,000
  - Management & Confidential: \$190,000
- ❖ STRS rate stayed flat at 19.10%, PERS rate increased from 26.68% to 27.05%

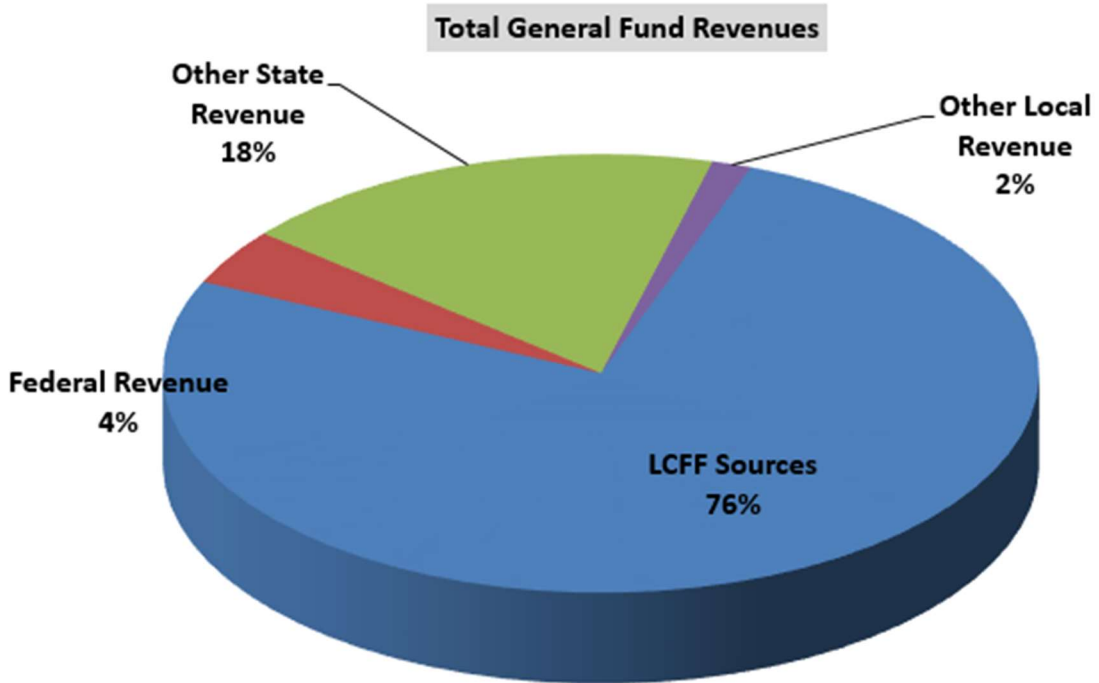
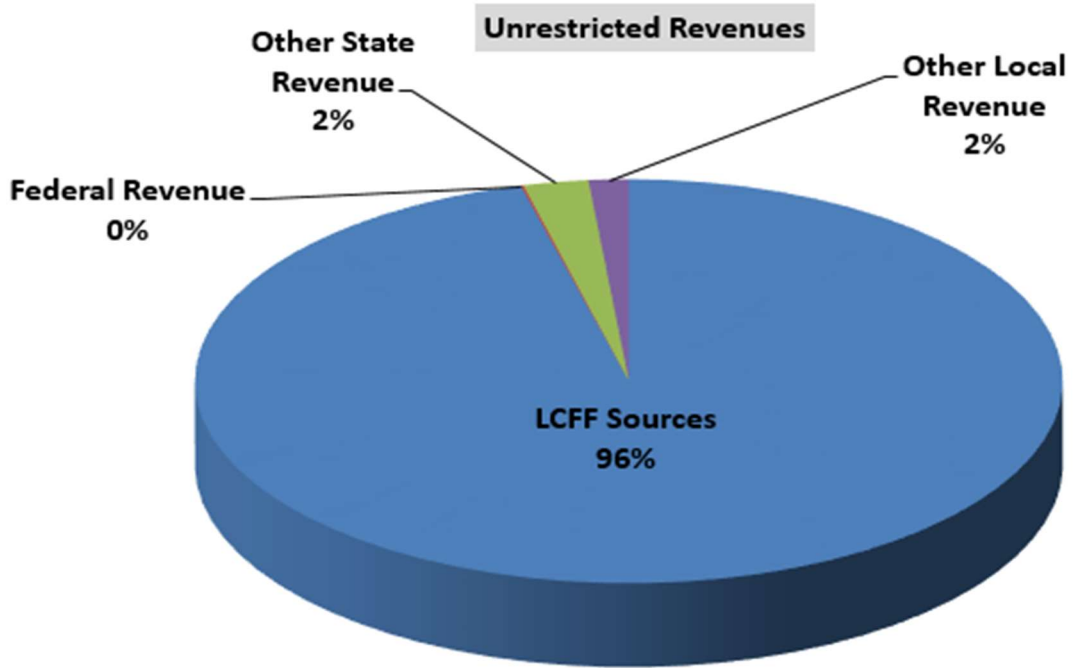
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded
- ❖ Summary of budget highlights:
  - 5 Social Workers positions moving from Pandemic funds to Ongoing LCFF funds
  - 5 IT staff positions moving from Pandemic funds to Ongoing LCFF funds
  - 3.5% ongoing salary increase for NTA, CSEA members, and Management, Confidential & Unrepresented
  - 1.5% one-time off schedule salary increase for NTA, CSEA members, and Management, Confidential & Unrepresented
  - Additional Technology Refresh expenses
  - \$500K contribution to Pension Stabilization Account
  - Addition of one-time expenditures for ELA and Math Textbooks Extensions
  - Addition of one-time expenditures related to the county election seats and county election bond
  - Addition of one-time expenditures related to graduation

**General Revenue Components**

The District receives funding for its general operations from several sources. A breakdown of the major funding sources is illustrated below:

Description	Unrestricted General Fund	Total General Fund
LCFF Sources	\$ 145,701,305	\$ 146,346,770
Federal Revenue	150,000	7,964,604
Other State Revenue	3,684,767	34,741,019
Other Local Revenue	2,263,879	2,782,131
<b>TOTAL REVENUES</b>	<b>\$ 151,799,951</b>	<b>\$ 191,834,524</b>

Following are graphical descriptions of revenues by percentage:

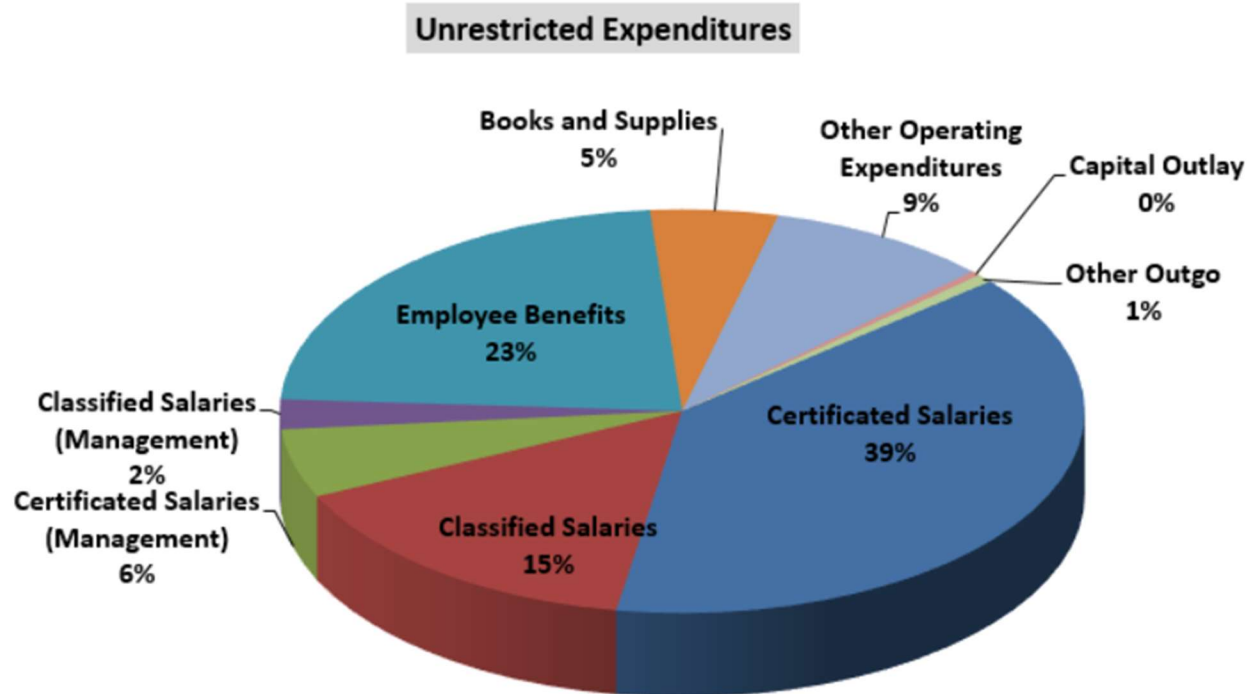


## Operating Expenditure Components

The General Fund is used for expenditures for many of the functions within the District. As illustrated below, the largest part of expenditures are salaries and related benefits that comprise approximately 85% of the District's unrestricted budget, and approximately 79% of the total General Fund budget.

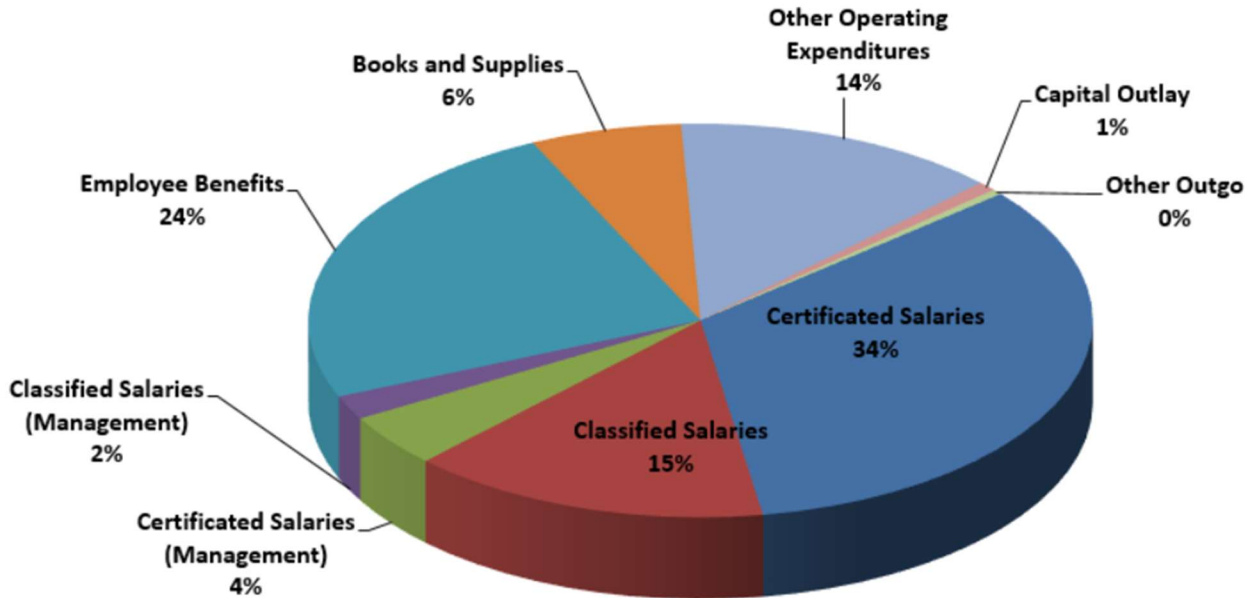
Description	Unrestricted General Fund	Total General Fund
Certificated Salaries	\$ 52,647,935	\$ 69,309,144
Classified Salaries	20,995,573	30,729,847
Certificated Salaries (Management)	7,452,501	8,973,897
Classified Salaries (Management)	3,257,650	4,070,881
Employee Benefits	30,973,005	50,163,781
Books and Supplies	6,980,610	12,906,197
Other Operating Expenditures	12,212,878	27,839,063
Capital Outlay	538,450	1,576,817
Other Outgo	900,000	901,000
<b>TOTAL</b>	<b>\$135,958,602</b>	<b>\$ 206,470,627</b>

Following are graphical descriptions of expenditures by percentage:





**Total General Fund Expenditures**



**Education Protection Account**

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- *The spending plan must be approved by the governing board during a public meeting*
- *EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs*
- *Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended*

As illustrated below, the EPA is comprised of \$34.9 million for General Fund and \$9.4 million for the Charter Fund, for an approximate total of \$44.3 million.

<b>NATOMAS UNIFIED SCHOOL DISTRICT</b>						
EPA Spending Plan						
As of July 1, 2024						
	Natomas Unified School District	Westlake Charter School	Leroy Greene Academy	Natomas Pacific Pathways Prep Elementary	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School
<b>EXPENDITURES</b>						
<i>Certificated Instructional Salaries</i>	\$ 28,350,003	\$ 2,462,107	\$ 1,846,412	\$ 78,352	\$ 1,278,136	\$ 1,824,282
<i>Certificated Instructional Benefits</i>	\$ 6,582,304	\$ 823,366	\$ 410,236	\$ 17,408	\$ 283,976	\$ 405,319
<i>Instructional Site Supplies</i>	-	-	-	\$ -	-	-
	<b>\$ 34,932,307</b>	<b>\$ 3,285,473</b>	<b>\$ 2,256,648</b>	<b>\$ 95,760</b>	<b>\$ 1,562,112</b>	<b>\$ 2,229,601</b>



## **Contributions to Restricted Programs**

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue.

<b>Description</b>	<b>Contribution Amount</b>
Restricted Maintenance Account	\$6,032,509
Special Education	\$17,226,411
<b>TOTAL</b>	<b>\$23,258,920</b>

## **General Fund Summary**

The 2024-25 components of ending fund balance include:

- Revolving cash reserve of \$35,000
- Reserve for Economic Uncertainties – State Mandated 3%, \$6,185,000
- Commitment for Stabilization Arrangements per Board Policy, \$20,666,114
- Other Commitments and Assignments
  - Science Textbooks Adoption, \$1,312,881
  - Technology Refresh, \$1,500,000
  - Pension Stabilization Account - Contribution, \$500,000
  - LCAP Carryover for Welcome Center / LCAP Actions, \$423,443
  - Athletic Fields (Turf / Track), \$750,000
  - Heredia-Arriaga’s School Dual Immersion Implementation, \$100,000
  - Inderkum High School Geothermal System Replacement, \$2,500,000

## **Cash Flow**

The District estimates cash flow based on the State Controller’s estimated payment dates for K-12 principal apportionments, lottery apportionments, and EPA apportionments. The District is projected to have a positive cash flow through 2024-25. The District continues to monitor cash flow to ensure there is sufficient cash to meet all obligations.

## **Multi Year Projection**

### **2025-26 Assumptions**

#### **Revenue**

- Increase of projected statutory COLA from 2.73% (Governor’s January Budget) to 2.93% (May Revision)
- Gradual increase in ADA percentage to 93%
- Gradual increase in Enrollment by 100
- Removal of one-time federal and state revenues
- Estimates of all other federal, state, and local revenues to remain relatively constant

#### **Expenditures**

- Removal of 2024-25 one-time expenditures

- Step and column increase of 2.1% for Certificated and 1.9% for Classified
- Addition of one-time dual immersion implementation (year 3 of 3)
- Additional Technology Refresh expenses
- Pension rate increase of 0.55% for PERS, and no change for STRS rate

### **2026-27 Assumptions**

#### **Revenue**

- Decrease of projected statutory COLA from 3.11% (Governor’s January Budget) to 3.08% (May Revision)
- Gradual increase in ADA percentage to 93.5%
- Gradual increase in Enrollment by 100
- Removal of one-time federal and state revenues
- Estimates of all other federal, state, and local revenues to remain relatively constant

#### **Expenditures**

- Removal of 2025-26 one-time expenditures
- Step and column increase of 2.1% for Certificated and 1.9% for Classified
- Math Textbook Adoption Funding
- Additional Technology Refresh expenses
- Pension rate increase of 0.40% for PERS, and no change for STRS rate

#### **Conclusion:**

The projection supports that the District will be able to meet its financial obligations for the current and two subsequent years and maintain a reserve above the state required 3%. Therefore, the Natomas Unified School District certifies that its financial condition is “positive”.

**NATOMAS UNIFIED SCHOOL DISTRICT**  
**2024-25 Budget Development**  
**Estimated Financial Activity: All Funds**

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Student Activity Special Revenue Fund (08)	Adult Education Revenue Fund (11)	CSPP Preschool Revenue Fund (12)	Cafeteria Special Revenue Fund (13)	Other Post-Employment Benefits Fund (20)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Capital Outlay Projects Fund (40)	Cafeteria Enterprise Fund (61)	Other Enterprise Fund (63)	Foundation Private Purpose Trust Fund (73)	Total
<b>REVENUES</b>															
General Purpose Revenues:															
LCFF Sources	117,915,682	36,010,034	-	-	-	-	-	-	-	-	-	-	-	-	153,925,716
Property Taxes & Misc. Local	28,431,088	9,719,872	-	-	-	-	-	-	-	-	-	-	-	-	38,150,960
<b>Total General Purpose</b>	<b>146,346,770</b>	<b>45,729,906</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>192,076,676</b>
Federal Revenues	7,964,604	185,576	-	-	-	5,297,286	-	-	-	-	-	-	-	-	13,447,466
State Revenues	34,741,019	4,951,396	-	407,571	1,654,070	4,381,151	-	-	-	-	-	-	-	-	46,135,207
Other Local Revenues	2,782,131	2,123,524	-	-	-	46,995	-	620,000	3,020,000	-	-	20,000	-	-	8,612,650
<b>TOTAL - REVENUES</b>	<b>191,834,524</b>	<b>52,990,402</b>	-	<b>407,571</b>	<b>1,654,070</b>	<b>9,725,432</b>	-	<b>620,000</b>	<b>3,020,000</b>	-	-	<b>20,000</b>	-	-	<b>260,271,999</b>
<b>EXPENDITURES</b>															
Certificated Salaries	69,309,144	20,332,411	-	149,984	445,954	23,514	-	-	-	-	-	-	-	-	90,261,007
Certificated Management Salaries	8,973,897	3,646,299	-	-	-	-	-	-	-	-	-	-	-	-	12,620,196
Classified Salaries	30,729,847	4,342,808	-	114,131	662,727	2,650,674	-	50,324	33,550	-	-	37,800	-	-	38,621,861
Classified Management Salaries	4,070,881	679,948	-	-	-	324,471	-	-	-	-	-	-	-	-	5,075,300
Employee Benefits (All)	50,163,781	12,198,898	-	108,110	500,583	1,482,198	-	25,401	16,932	-	-	3,901	-	-	64,499,804
Books & Supplies	12,906,197	3,123,245	-	190,726	111,686	4,487,965	-	-	-	-	-	147,000	-	-	20,966,819
Other Operating Expenses (Services)	27,839,063	7,746,055	-	23,012	4,591	429,444	-	120,000	781,600	-	-	(103,152)	-	-	36,840,613
Capital Outlay	1,576,817	342,500	-	-	-	96,159	-	-	30,000	-	-	-	-	-	2,045,476
Other Outgo	901,000	-	-	-	-	-	-	-	-	-	-	-	-	-	901,000
Direct Support/Indirect Costs	(317,875)	-	-	20,719	66,149	231,007	-	-	-	-	-	-	-	-	-
<b>TOTAL - EXPENDITURES</b>	<b>206,152,752</b>	<b>52,412,164</b>	-	<b>606,682</b>	<b>1,791,690</b>	<b>9,725,432</b>	-	<b>195,725</b>	<b>862,082</b>	-	-	<b>85,549</b>	-	-	<b>271,832,076</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(14,318,228)</b>	<b>578,238</b>	-	<b>(199,111)</b>	<b>(137,620)</b>	-	-	<b>424,275</b>	<b>2,157,918</b>	-	-	<b>(65,549)</b>	-	-	<b>(11,560,077)</b>
<b>OTHER SOURCES/USES</b>															
Transfers In	886,025	-	-	158,413	-	-	-	-	240,801	-	1,750,000	-	-	-	3,035,239
Transfers (Out)	(1,908,413)	(1,044,326)	-	-	-	-	-	-	(82,500)	-	-	-	-	-	(3,035,239)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions (to Restricted Programs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(1,022,388)</b>	<b>(1,044,326)</b>	-	<b>158,413</b>	-	-	-	-	<b>158,301</b>	-	<b>1,750,000</b>	-	-	-	-
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(15,340,616)</b>	<b>(466,088)</b>	-	<b>(40,698)</b>	<b>(137,620)</b>	-	-	<b>424,275</b>	<b>2,316,219</b>	-	<b>1,750,000</b>	<b>(65,549)</b>	-	-	<b>(11,560,077)</b>
<b>FUND BALANCE</b>															
Beginning Fund Balance	67,552,054	33,972,803	579,048	40,698	1,006,295	6,072,618	149,279	39,634,477	11,816,555	-	103,922	223,443	(0)	29	181,821,276
Ending Balance	<b>52,211,438</b>	<b>33,506,715</b>	<b>579,048</b>	<b>0</b>	<b>868,675</b>	<b>6,072,618</b>	<b>149,279</b>	<b>40,058,752</b>	<b>14,132,774</b>	-	<b>1,853,922</b>	<b>157,894</b>	<b>(0)</b>	<b>29</b>	<b>170,261,199</b>

**NATOMAS UNIFIED SCHOOL DISTRICT**  
**2024-25 Budget Development**  
**Estimated Financial Activity: Operating Funds (General & Charter Funds)**

Description	General Fund			Charter Fund						Grand Total
	Unrestricted	Restricted	Total	Leroy Greene Academy	Westlake Charter School	Natomas Pacific Pathways Prep Elem School	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School	Total	
<b>REVENUES</b>										
General Purpose Revenues:										
LCFF Sources	117,915,682	-	117,915,682	7,459,106	13,442,674	4,385,099	4,237,485	6,485,670	36,010,034	153,925,716
Property Taxes & Misc. Local	27,785,623	645,465	28,431,088	1,852,755	3,725,486	1,265,080	1,295,201	1,581,350	9,719,872	38,150,960
<b>Total General Purpose</b>	<b>145,701,305</b>	<b>645,465</b>	<b>146,346,770</b>	<b>9,311,861</b>	<b>17,168,160</b>	<b>5,650,179</b>	<b>5,532,686</b>	<b>8,067,020</b>	<b>45,729,906</b>	<b>192,076,676</b>
Federal Revenues	150,000	7,814,604	7,964,604	-	185,576	-	-	-	185,576	8,150,180
State Revenues	3,684,767	31,056,252	34,741,019	876,266	1,964,508	798,451	637,168	675,003	4,951,396	39,692,415
Other Local Revenues	2,263,879	518,252	2,782,131	100,000	1,555,724	217,800	100,000	150,000	2,123,524	4,905,655
<b>TOTAL - REVENUES</b>	<b>151,799,951</b>	<b>40,034,573</b>	<b>191,834,524</b>	<b>10,288,127</b>	<b>20,873,968</b>	<b>6,666,430</b>	<b>6,269,854</b>	<b>8,892,023</b>	<b>52,990,402</b>	<b>244,824,926</b>
<b>EXPENDITURES</b>										
Certificated Salaries	52,647,935	16,661,209	69,309,144	4,522,419	6,430,774	2,574,663	2,765,484	4,039,071	20,332,411	89,641,555
Certificated Management Salaries	7,452,501	1,521,396	8,973,897	564,583	1,934,859	199,917	532,792	414,148	3,646,299	12,620,196
Classified Salaries	20,995,573	9,734,274	30,729,847	770,656	2,253,348	760,389	236,681	321,734	4,342,808	35,072,655
Classified Management Salaries	3,257,650	813,231	4,070,881	-	413,748	66,200	-	200,000	679,948	4,750,829
Employee Benefits (All)	30,973,005	19,190,776	50,163,781	2,459,992	4,644,662	1,607,508	1,502,944	1,983,792	12,198,898	62,362,679
Books & Supplies	6,980,610	5,925,587	12,906,197	604,898	1,129,738	499,038	322,822	566,749	3,123,245	16,029,442
Other Operating Expenses (Services)	12,212,878	15,626,185	27,839,063	1,502,669	3,114,257	842,750	995,883	1,290,496	7,746,055	35,585,118
Capital Outlay	538,450	1,038,367	1,576,817	-	342,500	-	-	-	342,500	1,919,317
Other Outgo	900,000	1,000	901,000	-	-	-	-	-	-	901,000
Direct Support/Indirect Costs	(2,584,355)	2,266,480	(317,875)	-	-	-	-	-	-	(317,875)
<b>TOTAL - EXPENDITURES</b>	<b>133,374,247</b>	<b>72,778,505</b>	<b>206,152,752</b>	<b>10,425,217</b>	<b>20,263,886</b>	<b>6,550,465</b>	<b>6,356,606</b>	<b>8,815,990</b>	<b>52,412,164</b>	<b>258,564,916</b>
<b>EXCESS (DEFICIENCY)</b>	<b>18,425,704</b>	<b>(32,743,932)</b>	<b>(14,318,228)</b>	<b>(137,090)</b>	<b>610,082</b>	<b>115,965</b>	<b>(86,752)</b>	<b>76,033</b>	<b>578,238</b>	<b>(13,739,990)</b>
<b>OTHER SOURCES/USES</b>										
Transfers In	82,500	803,525	886,025	-	-	-	-	-	-	886,025
Transfers (Out)	(1,908,413)	-	(1,908,413)	(254,900)	(240,801)	(167,580)	(171,570)	(209,475)	(1,044,326)	(2,952,739)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Contributions (to Restricted Programs)	(23,258,920)	23,258,920	-	-	-	-	-	-	-	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(25,084,833)</b>	<b>24,062,445</b>	<b>(1,022,388)</b>	<b>(254,900)</b>	<b>(240,801)</b>	<b>(167,580)</b>	<b>(171,570)</b>	<b>(209,475)</b>	<b>(1,044,326)</b>	<b>(2,066,714)</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(6,659,129)</b>	<b>(8,681,487)</b>	<b>(15,340,616)</b>	<b>(391,990)</b>	<b>369,281</b>	<b>(51,615)</b>	<b>(258,322)</b>	<b>(133,442)</b>	<b>(466,088)</b>	<b>(15,806,704)</b>
<b>FUND BALANCE</b>										
Beginning Fund Balance	40,631,568	26,920,486	67,552,054	7,493,598	7,488,642	2,191,314	5,837,431	10,961,818	33,972,803	101,524,857
Ending Balance	33,972,439	18,238,999	52,211,438	7,101,608	7,857,923	2,139,699	5,579,109	10,828,376	33,506,715	85,718,153

**NATOMAS UNIFIED SCHOOL DISTRICT**  
**2024-25 Budget Development**  
**General Fund Multi-Year Projection**

Description	2024-25 Projected Budget			2025-26 Projected Budget			2026-27 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
LCFF - General Purpose	145,701,305	645,465	146,346,770	152,307,011	645,465	152,952,476	158,768,788	645,465	159,414,253
Federal Revenue	150,000	7,814,604	7,964,604	150,000	5,787,729	5,937,729	150,000	5,787,729	5,937,729
State Revenue	3,684,767	31,056,252	34,741,019	3,684,767	30,629,519	34,314,286	3,684,767	30,721,176	34,405,943
Local Revenue	2,263,879	518,252	2,782,131	2,263,879	422,385	2,686,264	2,263,879	422,385	2,686,264
<b>Total Revenues</b>	<b>151,799,951</b>	<b>40,034,573</b>	<b>191,834,524</b>	<b>158,405,657</b>	<b>37,485,098</b>	<b>195,890,755</b>	<b>164,867,434</b>	<b>37,576,755</b>	<b>202,444,189</b>
<b>EXPENDITURES</b>									
Certificated Salaries	60,100,436	18,182,605	78,283,041	60,429,712	16,002,084	76,431,796	61,950,090	15,725,199	77,675,289
Classified Salaries	24,253,223	10,547,505	34,800,728	24,253,007	10,076,776	34,329,783	24,687,782	10,066,181	34,753,963
Benefits	30,973,005	19,190,776	50,163,781	31,963,594	18,373,401	50,336,995	33,357,160	17,585,749	50,942,909
Books and Supplies	6,980,610	5,925,587	12,906,197	6,519,946	3,698,707	10,218,653	7,919,946	3,570,465	11,490,411
Other Services & Oper. Expenses	12,212,878	15,626,185	27,839,063	11,138,348	14,420,310	25,558,658	11,138,348	13,749,623	24,887,971
Capital Outlay	538,450	1,038,367	1,576,817	538,450	420,367	958,817	538,450	420,367	958,817
Other Outgo 7xxx	900,000	1,000	901,000	900,000	1,000	901,000	900,000	1,000	901,000
Transfer of Indirect 73xx	(2,584,355)	2,266,480	(317,875)	(2,584,355)	1,454,705	(1,129,650)	(2,584,355)	1,385,448	(1,198,907)
<b>Total Expenditures</b>	<b>133,374,247</b>	<b>72,778,505</b>	<b>206,152,752</b>	<b>133,158,703</b>	<b>64,447,350</b>	<b>197,606,053</b>	<b>137,907,421</b>	<b>62,504,032</b>	<b>200,411,453</b>
<b>Excess / (Deficiency)</b>	<b>18,425,704</b>	<b>(32,743,932)</b>	<b>(14,318,228)</b>	<b>25,246,954</b>	<b>(26,962,252)</b>	<b>(1,715,298)</b>	<b>26,960,013</b>	<b>(24,927,277)</b>	<b>2,032,736</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	82,500	803,525	886,025	82,500	956,195	1,038,695	82,500	1,137,872	1,220,372
Transfers Out	(1,908,413)	-	(1,908,413)	(3,408,413)	-	(3,408,413)	(3,408,413)	-	(3,408,413)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(23,258,920)	23,258,920	-	(22,952,784)	22,952,784	-	(22,925,043)	22,925,043	-
<b>Total Financing Sources/Uses</b>	<b>(25,084,833)</b>	<b>24,062,445</b>	<b>(1,022,388)</b>	<b>(26,278,697)</b>	<b>23,908,979</b>	<b>(2,369,718)</b>	<b>(26,250,956)</b>	<b>24,062,915</b>	<b>(2,188,041)</b>
<b>Net Increase (Decrease)</b>	<b>(6,659,129)</b>	<b>(8,681,487)</b>	<b>(15,340,616)</b>	<b>(1,031,743)</b>	<b>(3,053,273)</b>	<b>(4,085,016)</b>	<b>709,057</b>	<b>(864,362)</b>	<b>(155,305)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	40,631,568	26,920,486	67,552,054	33,972,439	18,238,999	52,211,438	32,940,696	15,185,726	48,126,422
<b>Ending Balance</b>	<b>33,972,439</b>	<b>18,238,999</b>	<b>52,211,438</b>	<b>32,940,696</b>	<b>15,185,726</b>	<b>48,126,422</b>	<b>33,649,753</b>	<b>14,321,364</b>	<b>47,971,117</b>
Nonspendable (Revolving Cash)	35,000		35,000	35,000		35,000	35,000		35,000
Restricted	-	15,094,810	15,094,810	-	11,541,537	11,541,537	-	10,177,175	10,177,175
PARS Pension Rate Stabilization	-	3,144,189	3,144,189	-	3,644,189	3,644,189	-	4,144,189	4,144,189
Committed for Stabilization	20,666,114		20,666,114	17,663,815		17,663,815	18,238,872		18,238,872
<a href="#">Committed for Textbooks Adoption (Science)</a> - (Years 5 through 8)	1,312,881		1,312,881	962,881		962,881	612,881		612,881
<a href="#">Committed for Textbooks Adoption (ELA)</a>	-		-	-		-	3,500,000		3,500,000
<a href="#">Committed for Textbooks Adoption (Math)</a>	-		-	3,000,000		3,000,000	-		-
Committed for Technology Refresh	1,500,000		1,500,000	1,500,000		1,500,000	1,500,000		1,500,000
Committed for Pension Stabilization Account - Contribution	500,000		500,000	500,000		500,000	500,000		500,000
Committed for LCAP Carryover for Welcome Center / LCAP Actions	423,443		423,443	-		-	-		-
Committed for Athletic Fields (Turf / Track)	750,000		750,000	750,000		750,000	750,000		750,000
Committed for Heredia Arriaga's School Dual Immersion Implementation	100,000		100,000	100,000		100,000	-		-
Committed for IHS Geothermal System Replacement	2,500,000		2,500,000	2,500,000		2,500,000	2,500,000		2,500,000
Unassigned - REU	6,185,000		6,185,000	5,929,000		5,929,000	6,013,000		6,013,000
Unassigned - Other	0	-	0	0	-	0	(0)	-	0

**Natomas Unified School District  
2024-25 Budget Development  
General Fund Cash Flow Projection**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
<b>A. BEGINNING CASH</b>	9110	<b>66,380,001</b>	<b>57,876,997</b>	<b>46,950,672</b>	<b>50,359,914</b>	<b>44,014,007</b>	<b>37,571,510</b>	<b>77,073,789</b>	<b>57,813,073</b>	<b>50,600,240</b>	<b>57,286,615</b>	<b>54,652,057</b>	<b>45,041,777</b>		
<b>B. RECEIPTS</b>															
LCFF / Revenue Limit Sources															
Principal Apportionment	8010-8019	3,537,470	3,537,470	16,508,195	7,074,941	7,074,941	16,508,195	7,074,941	7,074,941	18,866,509	7,074,941	7,074,941	16,508,195	0	117,915,682
Property Taxes	8020-8079	0	0	0	0	843,987	23,631,632	0	0	0	0	0	17,723,724	0	42,199,343
Miscellaneous Funds	8080-8099	0	(413,048)	(2,340,603)	(1,101,460)	(1,101,460)	(413,048)	(1,376,826)	(1,101,460)	(688,413)	(275,365)	(1,101,460)	(3,855,111)	0	(13,768,255)
Federal Revenue	8100-8299	318,584	0	1,831,859	557,522	0	159,292	318,584	318,584	0	1,194,691	398,230	2,867,257	0	7,964,604
Other State Revenue	8300-8599	1,042,231	1,042,231	1,737,051	3,126,692	2,431,871	3,126,692	1,737,051	2,779,282	3,474,102	3,126,692	2,431,871	8,685,255	0	34,741,019
Other Local Revenue	8600-8799	0	166,928	83,464	417,320	111,285	55,643	778,997	139,107	194,749	918,103	333,856	(417,320)	0	2,782,131
Interfund Transfers In	8910-8929	0	0	0	194,926	0	0	0	194,926	0	115,183	0	380,991	0	886,025
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	-	0
<b>TOTAL RECEIPTS</b>		<b>4,898,285</b>	<b>4,333,581</b>	<b>17,819,966</b>	<b>10,269,940</b>	<b>9,360,624</b>	<b>43,068,406</b>	<b>8,532,747</b>	<b>9,405,378</b>	<b>21,846,947</b>	<b>12,154,245</b>	<b>9,137,438</b>	<b>41,892,991</b>	<b>0</b>	<b>192,720,549</b>
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	783,030	7,047,274	7,047,274	7,047,274	7,047,274	783,030	14,094,547	7,047,274	7,047,274	7,047,274	7,830,304	5,481,213	0	78,303,041
Classified Salaries	2000-2999	1,753,140	2,805,024	2,805,024	3,506,280	3,155,652	0	5,960,676	3,155,652	3,155,652	3,155,652	3,155,652	2,454,396	0	35,062,798
Employee Benefits (All)	3000-3999	1,005,327	3,518,645	3,518,645	4,021,308	4,021,308	0	8,042,617	4,021,308	4,021,308	4,021,308	4,021,308	10,053,271	0	50,266,355
Books & Supplies	4000-4999	256,824	1,284,120	898,884	642,060	513,648	256,824	385,236	256,824	256,824	385,236	2,183,003	5,521,715	0	12,841,197
Contracted Services	5000-5999	1,637,807	1,637,807	1,364,839	1,637,807	1,910,774	818,903	2,456,710	1,637,807	1,637,807	1,637,807	2,456,710	8,462,000	0	27,296,775
Capital Outlay	6000-6999	0	31,536	126,145	31,536	236,523	520,350	47,305	47,305	94,609	346,900	141,914	(47,305)	0	1,576,817
Transfer of Indirects	7000-7499	23,325	23,325	46,650	157,444	46,650	58,313	151,613	75,806	75,806	75,806	46,650	(198,263)	0	583,125
Interfund Transfers Out	7600-7629	0	0	0	1,832,076	0	0	0	0	0	0	0	76,337	0	1,908,413
All Other Financing Sources	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>		<b>5,459,453</b>	<b>16,347,730</b>	<b>15,807,460</b>	<b>18,875,785</b>	<b>16,931,829</b>	<b>2,437,420</b>	<b>31,138,703</b>	<b>16,241,975</b>	<b>16,289,280</b>	<b>16,669,982</b>	<b>19,835,541</b>	<b>31,803,364</b>	<b>0</b>	<b>207,838,521</b>
<b>D. BALANCE SHEET ITEMS</b>															
<u>Assets and Deferred Outflows</u>															
Cash Not In Treasury	9111-9199	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable (inflow)	9200-9299	335,352	335,352	1,006,057	7,713,102	0	0	335,352	0	0	0	335,352	(33,199,873)	56,674,531	33,535,225
Due From Other Funds	9310	0	0	1,236,142	0	0	0	0	0	0	0	0	(1,236,142)	1,236,142	1,236,142
Prepaid Expenditures	9330	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Current Assets	9340	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Outflows of Resources	9490	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Liabilities and Deferred Inflows</u>															
Accounts Payable (outflow)	9500-9599	(8,277,188)	752,472	752,472	(2,633,651)	1,128,708	(1,128,708)	3,009,887	(376,236)	1,128,708	1,881,179	752,472	27,841,452	(62,455,149)	(37,623,584)
Due To Other Funds	9610	0	0	(792,360)	0	0	0	0	0	0	0	0	792,360	(792,360)	(792,360)
Unearned Revenue	9650	0	0	(805,575)	(2,819,512)	0	0	0	0	0	0	0	3,262,579	(3,665,366)	(4,027,875)
Deferred Inflows of Resources	9690	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R Reserve for Setup Receivables	9750	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Nonoperating</u>															
Suspense Clearing	9910-9912	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(7,941,836)</b>	<b>1,087,824</b>	<b>1,396,735</b>	<b>2,259,939</b>	<b>1,128,708</b>	<b>(1,128,708)</b>	<b>3,345,239</b>	<b>(376,236)</b>	<b>1,128,708</b>	<b>1,881,179</b>	<b>1,087,824</b>	<b>(2,539,625)</b>	<b>(9,002,202)</b>	<b>(7,672,451)</b>
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		<b>(8,503,004)</b>	<b>(10,926,325)</b>	<b>3,409,241</b>	<b>(6,345,907)</b>	<b>(6,442,497)</b>	<b>39,502,279</b>	<b>(19,260,716)</b>	<b>(7,212,833)</b>	<b>6,686,375</b>	<b>(2,634,559)</b>	<b>(9,610,279)</b>	<b>7,550,003</b>	<b>(9,002,202)</b>	<b>(22,790,423)</b>
<b>F. ENDING CASH (A + E)</b>		<b>57,876,997</b>	<b>46,950,672</b>	<b>50,359,914</b>	<b>44,014,007</b>	<b>37,571,510</b>	<b>77,073,789</b>	<b>57,813,073</b>	<b>50,600,240</b>	<b>57,286,615</b>	<b>54,652,057</b>	<b>45,041,777</b>	<b>52,591,780</b>		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															<b>43,589,578</b>

G = General  
Ledger Data; S =  
Supplemental  
Data

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



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

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

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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	139,904,174.00	645,465.00	140,549,639.00	145,701,305.00	645,465.00	146,346,770.00	4.1%
2) Federal Revenue		8100-8299	153,689.00	11,757,787.00	11,911,476.00	150,000.00	7,814,604.00	7,964,604.00	-33.1%
3) Other State Revenue		8300-8599	3,890,222.00	32,524,470.00	36,414,692.00	3,684,767.00	31,056,252.00	34,741,019.00	-4.6%
4) Other Local Revenue		8600-8799	3,358,328.00	1,097,561.00	4,455,889.00	2,263,879.00	518,252.00	2,782,131.00	-37.6%
5) TOTAL, REVENUES			147,306,413.00	46,025,283.00	193,331,696.00	151,799,951.00	40,034,573.00	191,834,524.00	-0.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	56,121,380.00	18,135,584.00	74,256,964.00	60,100,436.00	18,182,605.00	78,283,041.00	5.4%
2) Classified Salaries		2000-2999	20,960,216.00	11,701,884.00	32,662,100.00	24,253,223.00	10,547,505.00	34,800,728.00	6.5%
3) Employee Benefits		3000-3999	27,878,261.00	17,230,179.00	45,108,440.00	30,973,005.00	19,190,776.00	50,163,781.00	11.2%
4) Books and Supplies		4000-4999	4,340,390.00	7,425,559.00	11,765,949.00	6,980,610.00	5,925,587.00	12,906,197.00	9.7%
5) Services and Other Operating Expenditures		5000-5999	13,622,167.00	18,880,283.00	32,502,450.00	12,212,878.00	15,626,185.00	27,839,063.00	-14.3%
6) Capital Outlay		6000-6999	133,778.00	1,614,640.00	1,748,418.00	538,450.00	1,038,367.00	1,576,817.00	-9.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	979,173.00	100,000.00	1,079,173.00	900,000.00	1,000.00	901,000.00	-16.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,763,251.00)	2,443,636.00	(319,615.00)	(2,584,355.00)	2,266,480.00	(317,875.00)	-0.5%
9) TOTAL, EXPENDITURES			121,272,114.00	77,531,765.00	198,803,879.00	133,374,247.00	72,778,505.00	206,152,752.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			26,034,299.00	(31,506,482.00)	(5,472,183.00)	18,425,704.00	(32,743,932.00)	(14,318,228.00)	161.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	105,000.00	716,600.00	821,600.00	82,500.00	803,525.00	886,025.00	7.8%
b) Transfers Out		7600-7629	799,500.00	419,570.00	1,219,070.00	1,908,413.00	0.00	1,908,413.00	56.5%
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	(21,898,119.00)	21,898,119.00	0.00	(23,258,920.00)	23,258,920.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,592,619.00)	22,195,149.00	(397,470.00)	(25,084,833.00)	24,062,445.00	(1,022,388.00)	157.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,441,680.00	(9,311,333.00)	(5,869,653.00)	(6,659,129.00)	(8,681,487.00)	(15,340,616.00)	161.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,189,887.58	36,231,818.99	73,421,706.57	40,631,567.58	26,920,485.99	67,552,053.57	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			37,189,887.58	36,231,818.99	73,421,706.57	40,631,567.58	26,920,485.99	67,552,053.57	-8.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,189,887.58	36,231,818.99	73,421,706.57	40,631,567.58	26,920,485.99	67,552,053.57	-8.0%
2) Ending Balance, June 30 (E + F1e)			40,631,567.58	26,920,485.99	67,552,053.57	33,972,438.58	18,238,998.99	52,211,437.57	-22.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	26,920,486.53	26,920,486.53	0.00	18,238,999.53	18,238,999.53	-32.2%
c) Committed									
Stabilization Arrangements		9750	26,237,174.58	0.00	26,237,174.58	20,666,114.58	0.00	20,666,114.58	-21.2%
Other Commitments		9760	8,259,393.00	0.00	8,259,393.00	7,086,324.00	0.00	7,086,324.00	-14.2%
Science Textbooks Adoption	0000	9760	3,136,733.00		3,136,733.00			0.00	
Technology Refresh	0000	9760	1,000,000.00		1,000,000.00			0.00	
Additional School Resource Officers (SRO)	0000	9760	500,000.00		500,000.00			0.00	
LCAP Carry over and Reallocation	0000	9760	747,660.00		747,660.00			0.00	
American Lakes School Supplemental Student Support	0000	9760	525,000.00		525,000.00			0.00	
Athletic Fields (Turf/Track)	0000	9760	750,000.00		750,000.00			0.00	
Heredia-Arriaga's School Dual Immersion Implementation	0000	9760	100,000.00		100,000.00			0.00	
Inderkum High School Geothermal System Replacement	0000	9760	1,000,000.00		1,000,000.00			0.00	
Pension Stabilization Account	0000	9760	500,000.00		500,000.00			0.00	
Science Textbooks Adoption	0000	9760			0.00	1,312,881.00		1,312,881.00	
Technology Refresh	0000	9760			0.00	1,500,000.00		1,500,000.00	
Pension Stabilization Account - Contribution	0000	9760			0.00	500,000.00		500,000.00	
LCAP Carry over for Welcome Center / LCAP Actions	0000	9760			0.00	423,443.00		423,443.00	
Athletic Fields (Turf / Track)	0000	9760			0.00	750,000.00		750,000.00	
Heredia-Arriaga's School Dual Immersion Implementation	0000	9760			0.00	100,000.00		100,000.00	
Inderkum High School Geothermal System Replacement	0000	9760			0.00	2,500,000.00		2,500,000.00	

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,100,000.00	0.00	6,100,000.00	6,185,000.00	0.00	6,185,000.00	1.4%
Unassigned/Unappropriated Amount		9790	0.00	(.54)	(.54)	0.00	(.54)	(.54)	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	64,851,079.14	10,749,171.71	75,600,250.85				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	10,472.00	13,607.54	24,079.54				
c) in Revolving Cash Account		9130	35,000.00	0.00	35,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	2,073,833.68	2,073,833.68				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	45,530.76	70,610.38	116,141.14				
4) Due from Grantor Government		9290	0.00	84,776.81	84,776.81				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			64,942,081.90	12,992,000.12	77,934,082.02				
<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	10,356,184.86	6,239.53	10,362,424.39				
2) Due to Grantor Governments		9590	0.00	141,694.55	141,694.55				
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	379,556.32	379,556.32				
6) TOTAL, LIABILITIES			10,356,184.86	527,490.40	10,883,675.26				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			54,585,897.04	12,464,509.72	67,050,406.76				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	77,959,163.00	0.00	77,959,163.00	82,983,375.00	0.00	82,983,375.00	6.4%
Education Protection Account State Aid - Current Year		8012	34,034,792.00	0.00	34,034,792.00	34,932,307.00	0.00	34,932,307.00	2.6%
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	235,671.00	0.00	235,671.00	235,671.00	0.00	235,671.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	33,513,548.00	0.00	33,513,548.00	33,905,180.00	0.00	33,905,180.00	1.2%
Unsecured Roll Taxes		8042	1,412,396.00	0.00	1,412,396.00	1,412,396.00	0.00	1,412,396.00	0.0%
Prior Years' Taxes		8043	655,470.00	0.00	655,470.00	265,023.00	0.00	265,023.00	-59.6%
Supplemental Taxes		8044	1,549,095.00	0.00	1,549,095.00	1,549,095.00	0.00	1,549,095.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,828,894.00	0.00	4,828,894.00	4,828,894.00	0.00	4,828,894.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,084.00	0.00	3,084.00	3,084.00	0.00	3,084.00	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	1,185.00	0.00	1,185.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			154,193,298.00	0.00	154,193,298.00	160,115,025.00	0.00	160,115,025.00	3.8%
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	(14,289,124.00)	0.00	(14,289,124.00)	(14,413,720.00)	0.00	(14,413,720.00)	0.9%
Property Taxes Transfers		8097	0.00	645,465.00	645,465.00	0.00	645,465.00	645,465.00	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			139,904,174.00	645,465.00	140,549,639.00	145,701,305.00	645,465.00	146,346,770.00	4.1%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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	2,281,768.00	2,281,768.00	0.00	2,281,768.00	2,281,768.00	0.0%
Special Education Discretionary Grants		8182	0.00	340,812.00	340,812.00	0.00	235,361.00	235,361.00	-30.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,904,186.00	2,904,186.00		2,392,393.00	2,392,393.00	-17.6%
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		433,981.00	433,981.00		539,744.00	539,744.00	24.4%
Title III, Immigrant Student Program	4201	8290		34,611.00	34,611.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		313,826.00	313,826.00		348,260.00	348,260.00	11.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		756,068.00	756,068.00		1,294,785.00	1,294,785.00	71.3%
Career and Technical Education	3500-3599	8290		114,289.00	114,289.00		104,293.00	104,293.00	-8.7%
All Other Federal Revenue	All Other	8290	153,689.00	4,578,246.00	4,731,935.00	150,000.00	618,000.00	768,000.00	-83.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>153,689.00</b>	<b>11,757,787.00</b>	<b>11,911,476.00</b>	<b>150,000.00</b>	<b>7,814,604.00</b>	<b>7,964,604.00</b>	<b>-33.1%</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		10,996,943.00	10,996,943.00		10,840,884.00	10,840,884.00	-1.4%
Prior Years	6500	8319		44,789.00	44,789.00		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	0.00	0.00	0.00	0.00	0.00	0.0%



Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Mandated Costs Reimbursements		8550	495,094.00	0.00	495,094.00	516,723.00	0.00	516,723.00	4.4%
Lottery - Unrestricted and Instructional Materials		8560	1,996,381.00	908,668.00	2,905,049.00	1,849,285.00	752,252.00	2,601,537.00	-10.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		725,855.00	725,855.00		696,344.00	696,344.00	-4.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,038,740.00	1,038,740.00		496,798.00	496,798.00	-52.2%
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	1,398,747.00	18,809,475.00	20,208,222.00	1,318,759.00	18,269,974.00	19,588,733.00	-3.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,890,222.00</b>	<b>32,524,470.00</b>	<b>36,414,692.00</b>	<b>3,684,767.00</b>	<b>31,056,252.00</b>	<b>34,741,019.00</b>	<b>-4.6%</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									
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%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	300,000.00	0.00	300,000.00	275,000.00	0.00	275,000.00	-8.3%
Interest		8660	1,627,209.00	0.00	1,627,209.00	800,000.00	0.00	800,000.00	-50.8%
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	611,047.00	0.00	611,047.00	583,879.00	0.00	583,879.00	-4.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	820,072.00	1,097,561.00	1,917,633.00	605,000.00	518,252.00	1,123,252.00	-41.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,358,328.00	1,097,561.00	4,455,889.00	2,263,879.00	518,252.00	2,782,131.00	-37.6%
TOTAL, REVENUES			147,306,413.00	46,025,283.00	193,331,696.00	151,799,951.00	40,034,573.00	191,834,524.00	-8.8%

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>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	46,399,536.00	14,920,103.00	61,319,639.00	49,813,553.00	14,501,993.00	64,315,546.00	4.9%
Certificated Pupil Support Salaries		1200	1,920,563.00	1,915,371.00	3,835,934.00	2,177,390.00	2,045,787.00	4,223,177.00	10.1%
Certificated Supervisors' and Administrators' Salaries		1300	7,204,044.00	1,226,220.00	8,430,264.00	7,452,501.00	1,536,396.00	8,988,897.00	6.6%
Other Certificated Salaries		1900	597,237.00	73,890.00	671,127.00	656,992.00	98,429.00	755,421.00	12.6%
TOTAL, CERTIFICATED SALARIES			56,121,380.00	18,135,584.00	74,256,964.00	60,100,436.00	18,182,605.00	78,283,041.00	5.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,025,206.00	5,918,922.00	6,944,128.00	2,291,455.00	5,500,353.00	7,791,808.00	12.2%
Classified Support Salaries		2200	7,019,203.00	2,600,549.00	9,619,752.00	7,600,242.00	1,795,210.00	9,395,452.00	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	3,174,201.00	512,352.00	3,686,553.00	3,284,110.00	813,231.00	4,097,341.00	11.1%
Clerical, Technical and Office Salaries		2400	6,673,431.00	901,094.00	7,574,525.00	7,574,635.00	817,545.00	8,392,180.00	10.8%
Other Classified Salaries		2900	3,068,175.00	1,768,967.00	4,837,142.00	3,502,781.00	1,621,166.00	5,123,947.00	5.9%
TOTAL, CLASSIFIED SALARIES			20,960,216.00	11,701,884.00	32,662,100.00	24,253,223.00	10,547,505.00	34,800,728.00	6.5%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	10,635,994.00	8,996,886.00	19,632,880.00	11,535,991.00	9,919,656.00	21,455,647.00	9.3%
PERS		3201-3202	5,440,477.00	3,060,166.00	8,500,643.00	6,197,428.00	3,268,552.00	9,465,980.00	11.4%
OASDI/Medicare/Alternative		3301-3302	2,502,011.00	1,170,796.00	3,672,807.00	2,708,370.00	1,215,133.00	3,923,503.00	6.8%
Health and Welfare Benefits		3401-3402	7,074,426.00	3,195,750.00	10,270,176.00	8,265,079.00	3,956,576.00	12,221,655.00	19.0%
Unemployment Insurance		3501-3502	56,697.00	16,900.00	73,597.00	58,038.00	15,946.00	73,984.00	0.5%
Workers' Compensation		3601-3602	1,264,631.00	481,004.00	1,745,635.00	1,365,206.00	502,766.00	1,867,972.00	7.0%
OPEB, Allocated		3701-3702	782,572.00	298,608.00	1,081,180.00	842,893.00	312,015.00	1,154,908.00	6.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	121,453.00	10,069.00	131,522.00	0.00	132.00	132.00	-99.9%
TOTAL, EMPLOYEE BENEFITS			27,878,261.00	17,230,179.00	45,108,440.00	30,973,005.00	19,190,776.00	50,163,781.00	11.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	832,089.00	1,355,146.00	2,187,235.00	1,771,027.00	630,000.00	2,401,027.00	9.8%
Books and Other Reference Materials		4200	343,770.00	371,903.00	715,673.00	40,474.00	173,121.00	213,595.00	-70.2%
Materials and Supplies		4300	2,730,271.00	4,484,029.00	7,214,300.00	3,287,927.00	4,850,111.00	8,138,038.00	12.8%
Noncapitalized Equipment		4400	434,260.00	1,214,481.00	1,648,741.00	1,881,182.00	272,355.00	2,153,537.00	30.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,340,390.00	7,425,559.00	11,765,949.00	6,980,610.00	5,925,587.00	12,906,197.00	9.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	5,551,964.00	5,551,964.00	0.00	6,528,773.00	6,528,773.00	17.6%
Travel and Conferences		5200	423,541.00	507,060.00	930,601.00	328,039.00	251,761.00	579,800.00	-37.7%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Dues and Memberships		5300	141,791.00	141,409.00	283,200.00	205,190.00	47,225.00	252,415.00	-10.9%
Insurance		5400 - 5450	1,498,365.00	0.00	1,498,365.00	1,601,882.00	0.00	1,601,882.00	6.9%
Operations and Housekeeping Services		5500	3,665,188.00	0.00	3,665,188.00	3,922,473.00	0.00	3,922,473.00	7.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	488,265.00	153,885.00	642,150.00	426,988.00	129,709.00	556,697.00	-13.3%
Transfers of Direct Costs		5710	(119,554.00)	119,554.00	0.00	(81,975.00)	81,975.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,042,199.00)	(436,444.00)	(2,478,643.00)	(2,270,961.00)	(766,365.00)	(3,037,326.00)	22.5%
Professional/Consulting Services and Operating Expenditures		5800	9,296,502.00	12,779,445.00	22,075,947.00	7,909,530.00	9,348,607.00	17,258,137.00	-21.8%
Communications		5900	270,268.00	63,410.00	333,678.00	171,712.00	4,500.00	176,212.00	-47.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,622,167.00	18,880,283.00	32,502,450.00	12,212,878.00	15,626,185.00	27,839,063.00	-14.3%
<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	99,404.00	249,768.00	349,172.00	0.00	89,395.00	89,395.00	-74.4%
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	28,651.00	1,344,682.00	1,373,333.00	532,727.00	943,972.00	1,476,699.00	7.5%
Equipment Replacement		6500	5,723.00	20,190.00	25,913.00	5,723.00	5,000.00	10,723.00	-58.6%
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			133,778.00	1,614,640.00	1,748,418.00	538,450.00	1,038,367.00	1,576,817.00	-9.8%
<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	100,000.00	100,000.00	0.00	1,000.00	1,000.00	-99.0%
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	629,173.00	0.00	629,173.00	600,000.00	0.00	600,000.00	-4.6%
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%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
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	350,000.00	0.00	350,000.00	300,000.00	0.00	300,000.00	-14.3%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			979,173.00	100,000.00	1,079,173.00	900,000.00	1,000.00	901,000.00	-16.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,443,636.00)	2,443,636.00	0.00	(2,266,480.00)	2,266,480.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(319,615.00)	0.00	(319,615.00)	(317,875.00)	0.00	(317,875.00)	-0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,763,251.00)	2,443,636.00	(319,615.00)	(2,584,355.00)	2,266,480.00	(317,875.00)	-0.5%
TOTAL, EXPENDITURES			121,272,114.00	77,531,765.00	198,803,879.00	133,374,247.00	72,778,505.00	206,152,752.00	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	105,000.00	716,600.00	821,600.00	82,500.00	803,525.00	886,025.00	7.8%
(a) TOTAL, INTERFUND TRANSFERS IN			105,000.00	716,600.00	821,600.00	82,500.00	803,525.00	886,025.00	7.8%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	799,500.00	419,570.00	1,219,070.00	1,908,413.00	0.00	1,908,413.00	56.5%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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) TOTAL, INTERFUND TRANSFERS OUT			799,500.00	419,570.00	1,219,070.00	1,908,413.00	0.00	1,908,413.00	56.5%
<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	(21,898,119.00)	21,898,119.00	0.00	(23,258,920.00)	23,258,920.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,898,119.00)	21,898,119.00	0.00	(23,258,920.00)	23,258,920.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(22,592,619.00)	22,195,149.00	(397,470.00)	(25,084,833.00)	24,062,445.00	(1,022,388.00)	157.2%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

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	139,904,174.00	645,465.00	140,549,639.00	145,701,305.00	645,465.00	146,346,770.00	4.1%
2) Federal Revenue		8100-8299	153,689.00	11,757,787.00	11,911,476.00	150,000.00	7,814,604.00	7,964,604.00	-33.1%
3) Other State Revenue		8300-8599	3,890,222.00	32,524,470.00	36,414,692.00	3,684,767.00	31,056,252.00	34,741,019.00	-4.6%
4) Other Local Revenue		8600-8799	3,358,328.00	1,097,561.00	4,455,889.00	2,263,879.00	518,252.00	2,782,131.00	-37.6%
5) TOTAL, REVENUES			147,306,413.00	46,025,283.00	193,331,696.00	151,799,951.00	40,034,573.00	191,834,524.00	-0.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		68,007,096.00	53,321,068.00	121,328,164.00	75,919,566.00	52,770,323.00	128,689,889.00	6.1%
2) Instruction - Related Services	2000-2999		16,360,452.00	5,653,613.00	22,014,065.00	18,624,534.00	4,175,878.00	22,800,412.00	3.6%
3) Pupil Services	3000-3999		8,652,542.00	5,794,560.00	14,447,102.00	10,453,525.00	4,349,721.00	14,803,246.00	2.5%
4) Ancillary Services	4000-4999		1,818,725.00	404,380.00	2,223,105.00	2,009,586.00	448,771.00	2,458,357.00	10.6%
5) Community Services	5000-5999		128,165.00	43,416.00	171,581.00	132,110.00	20,540.00	152,650.00	-11.0%
6) Enterprise	6000-6999		3,290.00	0.00	3,290.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		11,768,624.00	4,027,309.00	15,795,933.00	10,803,219.00	4,375,474.00	15,178,693.00	-3.9%
8) Plant Services	8000-8999		13,554,047.00	8,187,419.00	21,741,466.00	14,531,707.00	6,636,798.00	21,168,505.00	-2.6%
9) Other Outgo	9000-9999	Except 7600-7699	979,173.00	100,000.00	1,079,173.00	900,000.00	1,000.00	901,000.00	-16.5%
10) TOTAL, EXPENDITURES			121,272,114.00	77,531,765.00	198,803,879.00	133,374,247.00	72,778,505.00	206,152,752.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			26,034,299.00	(31,506,482.00)	(5,472,183.00)	18,425,704.00	(32,743,932.00)	(14,318,228.00)	161.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	105,000.00	716,600.00	821,600.00	82,500.00	803,525.00	886,025.00	7.8%
b) Transfers Out		7600-7629	799,500.00	419,570.00	1,219,070.00	1,908,413.00	0.00	1,908,413.00	56.5%
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	(21,898,119.00)	21,898,119.00	0.00	(23,258,920.00)	23,258,920.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,592,619.00)	22,195,149.00	(397,470.00)	(25,084,833.00)	24,062,445.00	(1,022,388.00)	157.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,441,680.00	(9,311,333.00)	(5,869,653.00)	(6,659,129.00)	(8,681,487.00)	(15,340,616.00)	161.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,189,887.58	36,231,818.99	73,421,706.57	40,631,567.58	26,920,485.99	67,552,053.57	-8.0%



Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,189,887.58	36,231,818.99	73,421,706.57	40,631,567.58	26,920,485.99	67,552,053.57	-8.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,189,887.58	36,231,818.99	73,421,706.57	40,631,567.58	26,920,485.99	67,552,053.57	-8.0%
2) Ending Balance, June 30 (E + F1e)			40,631,567.58	26,920,485.99	67,552,053.57	33,972,438.58	18,238,998.99	52,211,437.57	-22.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	26,920,486.53	26,920,486.53	0.00	18,238,999.53	18,238,999.53	-32.2%
c) Committed									
Stabilization Arrangements		9750	26,237,174.58	0.00	26,237,174.58	20,666,114.58	0.00	20,666,114.58	-21.2%
Other Commitments (by Resource/Object)		9760	8,259,393.00	0.00	8,259,393.00	7,086,324.00	0.00	7,086,324.00	-14.2%
Science Textbooks Adoption	0000	9760	3,136,733.00		3,136,733.00			0.00	
Technology Refresh	0000	9760	1,000,000.00		1,000,000.00			0.00	
Additional School Resource Officers (SRO)	0000	9760	500,000.00		500,000.00			0.00	
LCAP Carry over and Reallocation	0000	9760	747,660.00		747,660.00			0.00	
American Lakes School Supplemental Student Support	0000	9760	525,000.00		525,000.00			0.00	
Athletic Fields (Turf/Track)	0000	9760	750,000.00		750,000.00			0.00	
Heredia-Arriaga's School Dual Immersion Implementation	0000	9760	100,000.00		100,000.00			0.00	
Inderkum High School Geothermal System Replacement	0000	9760	1,000,000.00		1,000,000.00			0.00	
Pension Stabilization Account	0000	9760	500,000.00		500,000.00			0.00	
Science Textbooks Adoption	0000	9760			0.00	1,312,881.00		1,312,881.00	
Technology Refresh	0000	9760			0.00	1,500,000.00		1,500,000.00	
Pension Stabilization Account - Contribution	0000	9760			0.00	500,000.00		500,000.00	
LCAP Carry over for Welcome Center / LCAP Actions	0000	9760			0.00	423,443.00		423,443.00	
Athletic Fields (Turf / Track)	0000	9760			0.00	750,000.00		750,000.00	
Heredia-Arriaga's School Dual Immersion Implementation	0000	9760			0.00	100,000.00		100,000.00	

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

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)	
Inderkum High School Geothermal System Replacement	0000	9760			0.00	2,500,000.00		2,500,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,100,000.00	0.00	6,100,000.00	6,185,000.00	0.00	6,185,000.00	1.4%
Unassigned/Unappropriated Amount		9790	0.00	(.54)	(.54)	0.00	(.54)	(.54)	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	5,950,856.00	5,360,417.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	.11	.11
6266	Educator Effectiveness, FY 2021-22	.87	.87
6300	Lottery: Instructional Materials	2,035,839.54	2,088,091.54
6331	CA Community Schools Partnership Act - Planning Grant	.37	.37
6546	Mental Health-Related Services	130,370.80	1,150.80
6547	Special Education Early Intervention Preschool Grant	1,538,726.72	365.72
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,566,012.65	1,056,526.65
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,730,299.00	1,730,299.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	800,000.00	0.00
7311	Classified School Employee Professional Development Block Grant	30,000.40	.40
7339	Dual Enrollment Opportunities	277,051.00	97,056.00
7399	LCFF Equity Multiplier	2,294,690.00	2,294,690.00
7412	A-G Access/Success Grant	560,729.56	286,577.56
7413	A-G Learning Loss Mitigation Grant	214,252.00	112,224.00
7425	Expanded Learning Opportunities (ELO) Grant	.31	.31
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.80	.80
7435	Learning Recovery Emergency Block Grant	4,677,644.66	1,250,433.66
7810	Other Restricted State	.56	.56
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	330,727.43	337,343.43
9010	Other Restricted Local	3,783,283.75	3,623,820.75
Total, Restricted Balance		26,920,486.53	18,238,999.53

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			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	579,047.80	579,047.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			579,047.80	579,047.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			579,047.80	579,047.80	0.0%
2) Ending Balance, June 30 (E + F1e)			579,047.80	579,047.80	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	579,047.80	579,047.80	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	579,047.80		
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			579,047.80		
<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	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)			579,047.80		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<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			0.00	0.00	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	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 - 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	579,047.80	579,047.80	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			579,047.80	579,047.80	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			579,047.80	579,047.80	0.0%
2) Ending Balance, June 30 (E + F1e)			579,047.80	579,047.80	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	579,047.80	579,047.80	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	579,047.80	579,047.80
Total, Restricted Balance		579,047.80	579,047.80

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	43,099,554.00	45,729,906.00	6.1%
2) Federal Revenue		8100-8299	165,733.00	185,576.00	12.0%
3) Other State Revenue		8300-8599	4,090,988.00	4,951,396.00	21.0%
4) Other Local Revenue		8600-8799	2,275,806.00	2,123,524.00	-6.7%
5) TOTAL, REVENUES			49,632,081.00	52,990,402.00	6.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	22,980,850.00	23,978,710.00	4.3%
2) Classified Salaries		2000-2999	4,562,607.00	5,022,756.00	10.1%
3) Employee Benefits		3000-3999	10,818,441.00	12,198,898.00	12.8%
4) Books and Supplies		4000-4999	4,232,865.00	3,123,245.00	-26.2%
5) Services and Other Operating Expenditures		5000-5999	7,459,687.00	7,746,055.00	3.8%
6) Capital Outlay		6000-6999	6,439,974.00	342,500.00	-94.7%
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			56,494,424.00	52,412,164.00	-7.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,862,343.00)	578,238.00	-108.4%
<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	932,960.00	1,044,326.00	11.9%
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			(932,960.00)	(1,044,326.00)	11.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,795,303.00)	(466,088.00)	-94.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,768,106.01	33,972,803.01	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,768,106.01	33,972,803.01	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,768,106.01	33,972,803.01	-18.7%
2) Ending Balance, June 30 (E + F1e)			33,972,803.01	33,506,715.01	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	0.00	-100.0%
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	3,053,804.10	1,714,746.10	-43.8%
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	30,893,999.31	31,791,969.31	2.9%
Charter Operations	0000	9780	29,113,380.71		
Charter Lottery	1100	9780	1,601,088.60		
Charter EPA	1400	9780	179,530.00		
Charter Operations	0000	9780		29,884,390.71	
Charter Lottery	1100	9780		1,652,853.60	
Charter EPA	1400	9780		254,725.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.40)	(.40)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	37,137,074.90		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	25,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	671,674.00		
4) Due from Grantor Government		9290	24,779.93		
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			37,858,528.83		
<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	71.57		
2) Due to Grantor Governments		9590	210,167.17		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	3,534.44		
6) TOTAL, LIABILITIES			213,773.18		
<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)			37,644,755.65		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	22,981,209.00	26,505,245.00	15.3%
Education Protection Account State Aid - Current Year		8012	10,629,564.00	9,504,789.00	-10.6%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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	9,488,781.00	9,719,872.00	2.4%
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			43,099,554.00	45,729,906.00	6.1%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	150,908.00	170,469.00	13.0%
Special Education Discretionary Grants		8182	14,825.00	15,107.00	1.9%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, FEDERAL REVENUE			165,733.00	185,576.00	12.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
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	108,983.00	119,110.00	9.3%
Lottery - Unrestricted and Instructional Materials		8560	938,734.00	916,002.00	-2.4%
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	3,043,271.00	3,916,284.00	28.7%
TOTAL, OTHER STATE REVENUE			4,090,988.00	4,951,396.00	21.0%
<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	332,696.00	430,000.00	29.2%
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	829,745.00	470,800.00	-43.3%
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	1,113,365.00	1,222,724.00	9.8%
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			2,275,806.00	2,123,524.00	-6.7%
TOTAL, REVENUES			49,632,081.00	52,990,402.00	6.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	18,335,451.00	19,119,274.00	4.3%
Certificated Pupil Support Salaries		1200	1,179,747.00	1,213,137.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,465,652.00	3,646,299.00	5.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			22,980,850.00	23,978,710.00	4.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,624,251.00	2,009,221.00	23.7%
Classified Support Salaries		2200	775,199.00	811,204.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	662,788.00	679,948.00	2.6%
Clerical, Technical and Office Salaries		2400	1,267,609.00	1,275,429.00	0.6%
Other Classified Salaries		2900	232,760.00	246,954.00	6.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			4,562,607.00	5,022,756.00	10.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	5,464,922.00	6,482,527.00	18.6%
PERS		3201-3202	1,213,852.00	1,308,679.00	7.8%
OASDI/Medicare/Alternative		3301-3302	711,194.00	740,164.00	4.1%
Health and Welfare Benefits		3401-3402	2,956,618.00	3,175,234.00	7.4%
Unemployment Insurance		3501-3502	14,441.00	14,789.00	2.4%
Workers' Compensation		3601-3602	449,155.00	473,305.00	5.4%
OPEB, Allocated		3701-3702	4,059.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,200.00	4,200.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,818,441.00	12,198,898.00	12.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	540,600.00	314,818.00	-41.8%
Books and Other Reference Materials		4200	38,602.00	34,700.00	-10.1%
Materials and Supplies		4300	3,078,686.00	2,167,271.00	-29.6%
Noncapitalized Equipment		4400	574,977.00	606,456.00	5.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,232,865.00	3,123,245.00	-26.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	155,406.00	101,524.00	-34.7%
Dues and Memberships		5300	96,080.00	75,179.00	-21.8%
Insurance		5400-5450	15,000.00	15,000.00	0.0%
Operations and Housekeeping Services		5500	837,677.00	853,549.00	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	330,713.00	317,723.00	-3.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,755,669.00	3,125,755.00	13.4%
Professional/Consulting Services and Operating Expenditures		5800	3,205,957.00	3,221,765.00	0.5%
Communications		5900	63,185.00	35,560.00	-43.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,459,687.00	7,746,055.00	3.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	6,051,676.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	358,426.00	342,500.00	-4.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	29,872.00	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			6,439,974.00	342,500.00	-94.7%
<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%
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		7310	0.00	0.00	0.0%
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			56,494,424.00	52,412,164.00	-7.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<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	932,960.00	1,044,326.00	11.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			932,960.00	1,044,326.00	11.9%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(932,960.00)</b>	<b>(1,044,326.00)</b>	<b>11.9%</b>



Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	43,099,554.00	45,729,906.00	6.1%
2) Federal Revenue		8100-8299	165,733.00	185,576.00	12.0%
3) Other State Revenue		8300-8599	4,090,988.00	4,951,396.00	21.0%
4) Other Local Revenue		8600-8799	2,275,806.00	2,123,524.00	-6.7%
5) TOTAL, REVENUES			49,632,081.00	52,990,402.00	6.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		34,260,095.00	35,156,182.00	2.6%
2) Instruction - Related Services	2000-2999		8,153,494.00	8,414,110.00	3.2%
3) Pupil Services	3000-3999		2,985,811.00	3,232,201.00	8.3%
4) Ancillary Services	4000-4999		193,880.00	245,879.00	26.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		997,542.00	1,195,190.00	19.8%
8) Plant Services	8000-8999		9,903,602.00	4,168,602.00	-57.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			56,494,424.00	52,412,164.00	-7.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,862,343.00)	578,238.00	-108.4%
<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	932,960.00	1,044,326.00	11.9%
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			(932,960.00)	(1,044,326.00)	11.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,795,303.00)	(466,088.00)	-94.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,768,106.01	33,972,803.01	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,768,106.01	33,972,803.01	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,768,106.01	33,972,803.01	-18.7%
2) Ending Balance, June 30 (E + F1e)			33,972,803.01	33,506,715.01	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	0.00	-100.0%
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	3,053,804.10	1,714,746.10	-43.8%
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	30,893,999.31	31,791,969.31	2.9%
Charter Operations	0000	9780	29,113,380.71		
Charter Lottery	1100	9780	1,601,088.60		
Charter EPA	1400	9780	179,530.00		
Charter Operations	0000	9780		29,884,390.71	
Charter Lottery	1100	9780		1,652,853.60	
Charter EPA	1400	9780		254,725.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.40)	(.40)	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	12,132.21	83,494.21
6266	Educator Effectiveness, FY 2021-22	135,002.76	2.76
6300	Lottery: Instructional Materials	387,889.52	387,889.52
6512	Special Ed: Mental Health Services	5,630.00	5,630.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	485,000.05	.05
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	80,589.00	80,589.00
7388	SB 117 COVID-19 LEA Response Funds	1.04	1.04
7412	A-G Access/Success Grant	150,001.47	1.47
7413	A-G Learning Loss Mitigation Grant	30,000.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1.38	1.38
7435	Learning Recovery Emergency Block Grant	813,313.54	2,893.54
9010	Other Restricted Local	954,243.13	1,154,243.13
Total, Restricted Balance		3,053,804.10	1,714,746.10

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	405,054.00	407,571.00	0.6%
4) Other Local Revenue		8600-8799	500.00	0.00	-100.0%
5) TOTAL, REVENUES			405,554.00	407,571.00	0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	98,800.00	149,984.00	51.8%
2) Classified Salaries		2000-2999	131,016.00	114,131.00	-12.9%
3) Employee Benefits		3000-3999	80,397.00	108,110.00	34.5%
4) Books and Supplies		4000-4999	93,448.00	190,726.00	104.1%
5) Services and Other Operating Expenditures		5000-5999	31,494.00	23,012.00	-26.9%
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	19,143.00	20,719.00	8.2%
9) TOTAL, EXPENDITURES			454,298.00	606,682.00	33.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(48,744.00)	(199,111.00)	308.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	49,500.00	158,413.00	220.0%
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			49,500.00	158,413.00	220.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			756.00	(40,698.00)	-5,483.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,942.12	40,698.12	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,942.12	40,698.12	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,942.12	40,698.12	1.9%
2) Ending Balance, June 30 (E + F1e)			40,698.12	.12	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,698.12	.12	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(54,403.85)		
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	1,004.96		
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			(53,398.89)		
<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)			(53,398.89)		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	395,506.00	395,506.00	0.0%
All Other State Revenue	All Other	8590	9,548.00	12,065.00	26.4%
TOTAL, OTHER STATE REVENUE			405,054.00	407,571.00	0.6%
<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	500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	0.00	-100.0%
TOTAL, REVENUES			405,554.00	407,571.00	0.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	98,800.00	149,984.00	51.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>98,800.00</b>	<b>149,984.00</b>	<b>51.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	14,165.00	14,909.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	57,480.00	61,322.00	6.7%
Other Classified Salaries		2900	59,371.00	37,900.00	-36.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>131,016.00</b>	<b>114,131.00</b>	<b>-12.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	27,663.00	40,712.00	47.2%
PERS		3201-3202	22,283.00	22,153.00	-0.6%
OASDI/Medicare/Alternative		3301-3302	11,280.00	10,907.00	-3.3%
Health and Welfare Benefits		3401-3402	13,044.00	27,286.00	109.2%
Unemployment Insurance		3501-3502	115.00	134.00	16.5%
Workers' Compensation		3601-3602	3,731.00	4,275.00	14.6%
OPEB, Allocated		3701-3702	2,281.00	2,643.00	15.9%
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>80,397.00</b>	<b>108,110.00</b>	<b>34.5%</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	0.00	0.00	0.0%
Materials and Supplies		4300	93,448.00	190,726.00	104.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>93,448.00</b>	<b>190,726.00</b>	<b>104.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,381.00	3,594.00	-51.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,312.00	1,683.00	-49.2%
Professional/Consulting Services and Operating Expenditures		5800	20,801.00	17,735.00	-14.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>31,494.00</b>	<b>23,012.00</b>	<b>-26.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	19,143.00	20,719.00	8.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,143.00	20,719.00	8.2%
TOTAL, EXPENDITURES			454,298.00	606,682.00	33.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	49,500.00	158,413.00	220.0%
(a) TOTAL, INTERFUND TRANSFERS IN			49,500.00	158,413.00	220.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			49,500.00	158,413.00	220.0%

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	405,054.00	407,571.00	0.6%
4) Other Local Revenue		8600-8799	500.00	0.00	-100.0%
5) TOTAL, REVENUES			405,554.00	407,571.00	0.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		264,334.00	426,834.00	61.5%
2) Instruction - Related Services	2000-2999		89,141.00	95,936.00	7.6%
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		59,687.00	39,965.00	-33.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		19,143.00	20,719.00	8.2%
8) Plant Services	8000-8999		21,993.00	23,228.00	5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			454,298.00	606,682.00	33.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(48,744.00)	(199,111.00)	308.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	49,500.00	158,413.00	220.0%
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			49,500.00	158,413.00	220.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			756.00	(40,698.00)	-5,483.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,942.12	40,698.12	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,942.12	40,698.12	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,942.12	40,698.12	1.9%
2) Ending Balance, June 30 (E + F1e)			40,698.12	.12	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,698.12	.12	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24	2024-25
			Estimated Actuals	Budget
	6371	CalWORKs for ROCP or Adult Education	40,698.12	.12
Total, Restricted Balance			40,698.12	.12



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	2,136,706.00	1,654,070.00	-22.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,136,706.00	1,654,070.00	-22.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	425,214.00	445,954.00	4.9%
2) Classified Salaries		2000-2999	593,635.00	662,727.00	11.6%
3) Employee Benefits		3000-3999	451,149.00	500,583.00	11.0%
4) Books and Supplies		4000-4999	172,449.00	111,686.00	-35.2%
5) Services and Other Operating Expenditures		5000-5999	4,205.00	4,591.00	9.2%
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	64,640.00	66,149.00	2.3%
9) TOTAL, EXPENDITURES			1,711,292.00	1,791,690.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			425,414.00	(137,620.00)	-132.3%
<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>			425,414.00	(137,620.00)	-132.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	580,881.23	1,006,295.23	73.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			580,881.23	1,006,295.23	73.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			580,881.23	1,006,295.23	73.2%
2) Ending Balance, June 30 (E + F1e)			1,006,295.23	868,675.23	-13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,004,931.52	867,311.52	-13.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,363.71	1,363.71	0.0%
Child Development Operations	0000	9780	1,363.71		
Child Development Operations	0000	9780		1,363.71	
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	1,243,764.30		
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	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			1,243,764.30		
<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	72,509.15		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			72,509.15		
<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)			1,171,255.15		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,454,281.00	1,587,460.00	9.2%
All Other State Revenue	All Other	8590	682,425.00	66,610.00	-90.2%
TOTAL, OTHER STATE REVENUE			2,136,706.00	1,654,070.00	-22.6%
<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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			2,136,706.00	1,654,070.00	-22.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	425,214.00	445,954.00	4.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			425,214.00	445,954.00	4.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	489,954.00	526,252.00	7.4%
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	103,681.00	136,475.00	31.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>593,635.00</b>	<b>662,727.00</b>	<b>11.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	116,058.00	120,701.00	4.0%
PERS		3201-3202	151,017.00	174,106.00	15.3%
OASDI/Medicare/Alternative		3301-3302	52,182.00	57,341.00	9.9%
Health and Welfare Benefits		3401-3402	102,806.00	118,837.00	15.6%
Unemployment Insurance		3501-3502	580.00	559.00	-3.6%
Workers' Compensation		3601-3602	16,511.00	17,942.00	8.7%
OPEB, Allocated		3701-3702	11,995.00	11,097.00	-7.5%
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>451,149.00</b>	<b>500,583.00</b>	<b>11.0%</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	10,016.00	5,162.00	-48.5%
Materials and Supplies		4300	160,803.00	106,524.00	-33.8%
Noncapitalized Equipment		4400	1,630.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>172,449.00</b>	<b>111,686.00</b>	<b>-35.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	4,005.00	4,391.00	9.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,205.00</b>	<b>4,591.00</b>	<b>9.2%</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	64,640.00	66,149.00	2.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>64,640.00</b>	<b>66,149.00</b>	<b>2.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,711,292.00</b>	<b>1,791,690.00</b>	<b>4.7%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%

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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,136,706.00	1,654,070.00	-22.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,136,706.00	1,654,070.00	-22.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,474,592.00	1,503,659.00	2.0%
2) Instruction - Related Services	2000-2999		172,060.00	221,882.00	29.0%
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		64,640.00	66,149.00	2.3%
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			1,711,292.00	1,791,690.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			425,414.00	(137,620.00)	-132.3%
<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>			425,414.00	(137,620.00)	-132.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	580,881.23	1,006,295.23	73.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			580,881.23	1,006,295.23	73.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			580,881.23	1,006,295.23	73.2%
2) Ending Balance, June 30 (E + F1e)			1,006,295.23	868,675.23	-13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,004,931.52	867,311.52	-13.7%
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	1,363.71	1,363.71	0.0%
Child Development Operations	0000	9780	1,363.71		
Child Development Operations	0000	9780		1,363.71	
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
5059	Child Development: ARP California State Preschool Program One-time Stipend	68,810.75	.75
5066	Child Development: ARP California State Preschool Program - Rate Supplements	68,810.00	0.00
6130	Child Development: Center-Based Reserve Account	269,420.77	269,420.77
7810	Other Restricted State	597,890.00	597,890.00
Total, Restricted Balance		1,004,931.52	867,311.52

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	5,125,754.00	5,297,286.00	3.3%
3) Other State Revenue		8300-8599	4,241,730.00	4,381,151.00	3.3%
4) Other Local Revenue		8600-8799	53,638.00	46,995.00	-12.4%
5) TOTAL, REVENUES			9,421,122.00	9,725,432.00	3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	11,307.00	23,514.00	108.0%
2) Classified Salaries		2000-2999	2,847,655.00	2,975,145.00	4.5%
3) Employee Benefits		3000-3999	1,282,255.00	1,482,198.00	15.6%
4) Books and Supplies		4000-4999	5,448,904.00	4,487,965.00	-17.6%
5) Services and Other Operating Expenditures		5000-5999	390,748.00	429,444.00	9.9%
6) Capital Outlay		6000-6999	182,610.00	96,159.00	-47.3%
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	235,832.00	231,007.00	-2.0%
9) TOTAL, EXPENDITURES			10,399,311.00	9,725,432.00	-6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(978,189.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	419,570.00	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			419,570.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(558,619.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,631,237.38	6,072,618.38	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,631,237.38	6,072,618.38	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,631,237.38	6,072,618.38	-8.4%
2) Ending Balance, June 30 (E + F1e)			6,072,618.38	6,072,618.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	95,707.78	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,976,910.60	6,072,618.38	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,723,808.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,524.34		
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	95,707.78		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,822,040.42		
<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	19.80		
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			19.80		
<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)			5,822,020.62		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,110,541.00	5,297,286.00	3.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	15,213.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			5,125,754.00	5,297,286.00	3.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,241,730.00	4,379,259.00	3.2%
All Other State Revenue		8590	0.00	1,892.00	New
TOTAL, OTHER STATE REVENUE			4,241,730.00	4,381,151.00	3.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	6,510.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	46,795.00	46,795.00	0.0%
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	333.00	200.00	-39.9%
TOTAL, OTHER LOCAL REVENUE			53,638.00	46,995.00	-12.4%
TOTAL, REVENUES			9,421,122.00	9,725,432.00	3.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	11,307.00	23,514.00	108.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,307.00	23,514.00	108.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,308,690.00	2,414,636.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	309,046.00	324,471.00	5.0%
Clerical, Technical and Office Salaries		2400	229,919.00	236,038.00	2.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,847,655.00	2,975,145.00	4.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,160.00	6,384.00	195.6%
PERS		3201-3202	687,447.00	796,177.00	15.8%
OASDI/Medicare/Alternative		3301-3302	218,713.00	229,883.00	5.1%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	293,009.00	368,449.00	25.7%
Unemployment Insurance		3501-3502	1,823.00	1,566.00	-14.1%
Workers' Compensation		3601-3602	46,265.00	49,271.00	6.5%
OPEB, Allocated		3701-3702	28,657.00	30,468.00	6.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,181.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,282,255.00</b>	<b>1,482,198.00</b>	<b>15.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,305,532.00	512,457.00	-60.7%
Noncapitalized Equipment		4400	14,376.00	15,000.00	4.3%
Food		4700	4,128,996.00	3,960,508.00	-4.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,448,904.00</b>	<b>4,487,965.00</b>	<b>-17.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,930.00	803.00	-88.4%
Dues and Memberships		5300	2,000.00	1,259.00	-37.1%
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	52,500.00	52,280.00	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(77,343.00)	13,040.00	-116.9%
Professional/Consulting Services and Operating Expenditures		5800	402,063.00	362,062.00	-9.9%
Communications		5900	4,598.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>390,748.00</b>	<b>429,444.00</b>	<b>9.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	182,610.00	96,159.00	-47.3%
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>182,610.00</b>	<b>96,159.00</b>	<b>-47.3%</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	235,832.00	231,007.00	-2.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>235,832.00</b>	<b>231,007.00</b>	<b>-2.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,399,311.00</b>	<b>9,725,432.00</b>	<b>-6.5%</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	419,570.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>419,570.00</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)			419,570.00	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	5,125,754.00	5,297,286.00	3.3%
3) Other State Revenue		8300-8599	4,241,730.00	4,381,151.00	3.3%
4) Other Local Revenue		8600-8799	53,638.00	46,995.00	-12.4%
5) TOTAL, REVENUES			9,421,122.00	9,725,432.00	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		10,074,650.00	9,391,064.00	-6.8%
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		235,832.00	231,007.00	-2.0%
8) Plant Services	8000-8999		88,829.00	103,361.00	16.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,399,311.00	9,725,432.00	-6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(978,189.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	419,570.00	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			419,570.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(558,619.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,631,237.38	6,072,618.38	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,631,237.38	6,072,618.38	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,631,237.38	6,072,618.38	-8.4%
2) Ending Balance, June 30 (E + F1e)			6,072,618.38	6,072,618.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	95,707.78	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,976,910.60	6,072,618.38	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,342,109.76	4,437,817.54
5330	Child Nutrition: Summer Food Service Program Operations	1,634,800.84	1,634,800.84
Total, Restricted Balance		5,976,910.60	6,072,618.38

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	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	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>			5,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,279.03	149,279.03	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,279.03	149,279.03	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,279.03	149,279.03	3.5%
2) Ending Balance, June 30 (E + F1e)			149,279.03	149,279.03	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	149,279.03	149,279.03	0.0%
OPEB Reserve	0000	9780	149,279.03		
OPEB Reserve	0000	9780		149,279.03	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	147,452.03		
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	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			147,452.03		
<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>					
(G10 + H2) - (I6 + J2)			147,452.03		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	0.00	-100.0%
TOTAL, REVENUES			5,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
(d) TOTAL, USES		7651	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues					
(e) TOTAL, CONTRIBUTIONS		8990	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	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	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>			5,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,279.03	149,279.03	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,279.03	149,279.03	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,279.03	149,279.03	3.5%
2) Ending Balance, June 30 (E + F1e)			149,279.03	149,279.03	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	149,279.03	149,279.03	0.0%
OPEB Reserve	0000	9780	149,279.03		
OPEB Reserve	0000	9780		149,279.03	
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,405,000.00	620,000.00	-74.2%
5) TOTAL, REVENUES			2,405,000.00	620,000.00	-74.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	47,961.00	50,324.00	4.9%
3) Employee Benefits		3000-3999	23,636.00	25,401.00	7.5%
4) Books and Supplies		4000-4999	58,864.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	412,483.00	120,000.00	-70.9%
6) Capital Outlay		6000-6999	21,253,913.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,796,857.00	195,725.00	-99.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,391,857.00)	424,275.00	-102.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,602,856.00	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			30,602,856.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,210,999.00	424,275.00	-96.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,423,478.14	39,634,477.14	39.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,423,478.14	39,634,477.14	39.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,423,478.14	39,634,477.14	39.4%
2) Ending Balance, June 30 (E + F1e)			39,634,477.14	40,058,752.14	1.1%
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	39,634,476.73	39,623,751.73	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	.41	435,000.41	106,097,561.0%
Building Fund Operations	0000	9780	.41		
Building Fund Operations	0000	9780		435,000.41	
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	40,679,759.70		
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	5,398,956.77		
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			46,078,716.47		
<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	262,838.75		
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			262,838.75		
<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)			45,815,877.72		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,405,000.00	620,000.00	-74.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,405,000.00	620,000.00	-74.2%
TOTAL, REVENUES			2,405,000.00	620,000.00	-74.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<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	47,961.00	50,324.00	4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			47,961.00	50,324.00	4.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,796.00	13,613.00	6.4%
OASDI/Medicare/Alternative		3301-3302	3,660.00	3,852.00	5.2%
Health and Welfare Benefits		3401-3402	5,892.00	6,591.00	11.9%
Unemployment Insurance		3501-3502	24.00	26.00	8.3%
Workers' Compensation		3601-3602	784.00	815.00	4.0%
OPEB, Allocated		3701-3702	480.00	504.00	5.0%
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			23,636.00	25,401.00	7.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,032.00	0.00	-100.0%
Noncapitalized Equipment		4400	41,832.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			58,864.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	412,483.00	120,000.00	-70.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			412,483.00	120,000.00	-70.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	48,204.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,852,510.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	353,199.00	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			21,253,913.00	0.00	-100.0%
<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			21,796,857.00	195,725.00	-99.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	30,602,856.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,602,856.00	0.00	-100.0%
<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%

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	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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)			30,602,856.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,405,000.00	620,000.00	-74.2%
5) TOTAL, REVENUES			2,405,000.00	620,000.00	-74.2%
<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		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		21,640,857.00	75,725.00	-99.7%
9) Other Outgo	9000-9999	Except 7600-7699	156,000.00	120,000.00	-23.1%
10) TOTAL, EXPENDITURES			21,796,857.00	195,725.00	-99.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(19,391,857.00)	424,275.00	-102.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,602,856.00	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			30,602,856.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,210,999.00	424,275.00	-96.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,423,478.14	39,634,477.14	39.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,423,478.14	39,634,477.14	39.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,423,478.14	39,634,477.14	39.4%
2) Ending Balance, June 30 (E + F1e)			39,634,477.14	40,058,752.14	1.1%
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	39,634,476.73	39,623,751.73	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	.41	435,000.41	106,097,561.0%
Building Fund Operations	0000	9780	.41		
Building Fund Operations	0000	9780		435,000.41	
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	39,634,476.73	39,623,751.73
Total, Restricted Balance		39,634,476.73	39,623,751.73

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	3,940,000.00	3,020,000.00	-23.4%
5) TOTAL, REVENUES			3,940,000.00	3,020,000.00	-23.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,974.00	33,550.00	4.9%
3) Employee Benefits		3000-3999	15,758.00	16,932.00	7.5%
4) Books and Supplies		4000-4999	310,671.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	991,351.00	781,600.00	-21.2%
6) Capital Outlay		6000-6999	1,066,656.00	30,000.00	-97.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,416,410.00	862,082.00	-64.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,523,590.00	2,157,918.00	41.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	216,360.00	240,801.00	11.3%
b) Transfers Out		7600-7629	105,000.00	82,500.00	-21.4%
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			111,360.00	158,301.00	42.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,634,950.00	2,316,219.00	41.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,181,605.00	11,816,555.00	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,181,605.00	11,816,555.00	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,181,605.00	11,816,555.00	16.1%
2) Ending Balance, June 30 (E + F1e)			11,816,555.00	14,132,774.00	19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,162,805.25	1,131,805.25	-2.7%
Capital Facilities Operations	0000	9780	1,162,805.25		
Capital Facilities Operations	0000	9780		1,131,805.25	
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	12,010,053.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	30,186.58		
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	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			12,040,240.06		
<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)			12,040,240.06		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	440,000.00	270,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	3,500,000.00	2,750,000.00
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			3,940,000.00	3,020,000.00	-23.4%
TOTAL, REVENUES			3,940,000.00	3,020,000.00	-23.4%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<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	31,974.00	33,550.00	4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			31,974.00	33,550.00	4.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,531.00	9,076.00	6.4%
OASDI/Medicare/Alternative		3301-3302	2,445.00	2,566.00	4.9%
Health and Welfare Benefits		3401-3402	3,928.00	4,393.00	11.8%
Unemployment Insurance		3501-3502	16.00	18.00	12.5%
Workers' Compensation		3601-3602	518.00	543.00	4.8%
OPEB, Allocated		3701-3702	320.00	336.00	5.0%
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			15,758.00	16,932.00	7.5%
<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	239,570.00	0.00	-100.0%
Noncapitalized Equipment		4400	71,101.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			310,671.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500,000.00	531,600.00	6.3%
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	491,351.00	250,000.00	-49.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			991,351.00	781,600.00	-21.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	14,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,052,656.00	30,000.00	-97.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,066,656.00	30,000.00	-97.2%
<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			2,416,410.00	862,082.00	-64.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	216,360.00	240,801.00	11.3%
(a) TOTAL, INTERFUND TRANSFERS IN			216,360.00	240,801.00	11.3%
<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	105,000.00	82,500.00	-21.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			105,000.00	82,500.00	-21.4%

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 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%
<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)			111,360.00	158,301.00	42.2%

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	3,940,000.00	3,020,000.00	-23.4%
5) TOTAL, REVENUES			3,940,000.00	3,020,000.00	-23.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		739,339.00	781,600.00	5.7%
8) Plant Services	8000-8999		1,677,071.00	80,482.00	-95.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,416,410.00	862,082.00	-64.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,523,590.00	2,157,918.00	41.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	216,360.00	240,801.00	11.3%
b) Transfers Out		7600-7629	105,000.00	82,500.00	-21.4%
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			111,360.00	158,301.00	42.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,634,950.00	2,316,219.00	41.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,181,605.00	11,816,555.00	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,181,605.00	11,816,555.00	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,181,605.00	11,816,555.00	16.1%
2) Ending Balance, June 30 (E + F1e)			11,816,555.00	14,132,774.00	19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,653,749.75	13,000,968.75	22.0%
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	1,162,805.25	1,131,805.25	-2.7%
Capital Facilities Operations	0000	9780	1,162,805.25		
Capital Facilities Operations	0000	9780		1,131,805.25	
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	10,653,749.75	13,000,968.75
Total, Restricted Balance		10,653,749.75	13,000,968.75

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	30,556,223.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	46,633.00	0.00	-100.0%
5) TOTAL, REVENUES			30,602,856.00	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>			30,602,856.00	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	30,602,856.00	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			(30,602,856.00)	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	30,556,223.00	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			30,556,223.00	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	46,633.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			46,633.00	0.00	-100.0%
TOTAL, REVENUES			30,602,856.00	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	30,602,856.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,602,856.00	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)			(30,602,856.00)	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	30,556,223.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	46,633.00	0.00	-100.0%
5) TOTAL, REVENUES			30,602,856.00	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>			30,602,856.00	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	30,602,856.00	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			(30,602,856.00)	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) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	0.00	-100.0%
5) TOTAL, REVENUES			20,000.00	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	379.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,222,045.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,222,424.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,202,424.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	750,000.00	1,750,000.00	133.3%
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			750,000.00	1,750,000.00	133.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(452,424.00)	1,750,000.00	-486.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	556,346.00	103,922.00	-81.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			556,346.00	103,922.00	-81.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			556,346.00	103,922.00	-81.3%
2) Ending Balance, June 30 (E + F1e)			103,922.00	1,853,922.00	1,684.0%
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	103,922.00	1,853,922.00	1,684.0%
Capital Outlay Operations	0000	9780	103,922.00		
Capital Outlay Operations	0000	9780		1,853,922.00	
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	153,933.73		
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	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			153,933.73		
<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)			153,933.73		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	0.00	-100.0%
TOTAL, REVENUES			20,000.00	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%

Description	Resource Codes	Object Codes	2023-24		2024-25 Budget	Percent Difference
			Estimated	Actuals		
Workers' Compensation		3601-3602		0.00	0.00	0.0%
OPEB, Allocated		3701-3702		0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	0.00	0.0%
Other Employee Benefits		3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS				0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>						
Books and Other Reference Materials		4200		0.00	0.00	0.0%
Materials and Supplies		4300		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		379.00	0.00	-100.0%
Communications		5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES				379.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>						
Land		6100		0.00	0.00	0.0%
Land Improvements		6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200		1,222,045.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300		0.00	0.00	0.0%
Equipment		6400		0.00	0.00	0.0%
Equipment Replacement		6500		0.00	0.00	0.0%
Lease Assets		6600		0.00	0.00	0.0%
Subscription Assets		6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY				1,222,045.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.0%
TOTAL, EXPENDITURES				1,222,424.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	750,000.00	1,750,000.00	133.3%
(a) TOTAL, INTERFUND TRANSFERS IN				750,000.00	1,750,000.00	133.3%
<b>INTERFUND TRANSFERS OUT</b>						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	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						

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			750,000.00	1,750,000.00	133.3%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	0.00	-100.0%
5) TOTAL, REVENUES			20,000.00	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		1,222,424.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,222,424.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,202,424.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	750,000.00	1,750,000.00	133.3%
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			750,000.00	1,750,000.00	133.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(452,424.00)	1,750,000.00	-486.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	556,346.00	103,922.00	-81.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			556,346.00	103,922.00	-81.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			556,346.00	103,922.00	-81.3%
2) Ending Balance, June 30 (E + F1e)			103,922.00	1,853,922.00	1,684.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	103,922.00	1,853,922.00	1,684.0%
Capital Outlay Operations	0000	9780	103,922.00		
Capital Outlay Operations	0000	9780		1,853,922.00	
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
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,545.00	20,000.00	73.2%
5) TOTAL, REVENUES			11,545.00	20,000.00	73.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,500.00	37,800.00	32.6%
3) Employee Benefits		3000-3999	9,989.00	3,901.00	-60.9%
4) Books and Supplies		4000-4999	261,417.00	147,000.00	-43.8%
5) Services and Other Operating Expenses		5000-5999	(202,295.00)	(103,152.00)	-49.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			97,611.00	85,549.00	-12.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(86,066.00)	(65,549.00)	-23.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(86,066.00)	(65,549.00)	-23.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	309,509.44	223,443.44	-27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			309,509.44	223,443.44	-27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			309,509.44	223,443.44	-27.8%
2) Ending Net Position, June 30 (E + F1e)			223,443.44	157,894.44	-29.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	223,443.44	157,894.44	-29.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	333,303.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24		2024-25 Budget	Percent Difference
			Estimated	Actuals		
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				333,303.30		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>						
1) Deferred Outflows of Resources		9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS				0.00		
<b>I. LIABILITIES</b>						
1) Accounts Payable		9500		0.00		
2) Due to Grantor Governments		9590		0.00		
3) Due to Other Funds		9610		0.00		
4) Current Loans		9640				
5) Unearned Revenue		9650		0.00		
6) Long-Term Liabilities						
a) Subscription Liability		9660		0.00		
b) Net Pension Liability		9663		0.00		
c) Total/Net OPEB Liability		9664		0.00		
d) Compensated Absences		9665		0.00		
e) COPs Payable		9666		0.00		
f) Leases Payable		9667		0.00		
g) Lease Revenue Bonds Payable		9668		0.00		
h) Other General Long-Term Liabilities		9669		0.00		
7) TOTAL, LIABILITIES				0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>						
1) Deferred Inflows of Resources		9690		0.00		
2) TOTAL, DEFERRED INFLOWS				0.00		
<b>K. NET POSITION</b>						
Net Position, June 30 (G11 + H2) - (I7 + J2)				333,303.30		
<b>FEDERAL REVENUE</b>						
Child Nutrition Programs		8220		0.00	0.00	0.0%
Donated Food Commodities		8221		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>						
Child Nutrition Programs		8520		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						
Sales						
Sale of Equipment/Supplies		8631		0.00	0.00	0.0%
Food Service Sales		8634		0.00	0.00	0.0%
Interest		8660		5,000.00	8,000.00	60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662		0.00	0.00	0.0%
Other Local Revenue						
All Other Local Revenue		8699		6,545.00	12,000.00	83.3%
TOTAL, OTHER LOCAL REVENUE				11,545.00	20,000.00	73.2%
TOTAL, REVENUES				11,545.00	20,000.00	73.2%
<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>						

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	28,500.00	37,800.00	32.6%
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>28,500.00</b>	<b>37,800.00</b>	<b>32.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,337.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,182.00	2,893.00	32.6%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	15.00	19.00	26.7%
Workers' Compensation		3601-3602	455.00	611.00	34.3%
OPEB, Allocated		3701-3702	0.00	378.00	New
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>9,989.00</b>	<b>3,901.00</b>	<b>-60.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	260,417.00	147,000.00	-43.6%
Noncapitalized Equipment		4400	1,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>261,417.00</b>	<b>147,000.00</b>	<b>-43.8%</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	700.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(202,995.00)	(103,152.00)	-49.2%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>(202,295.00)</b>	<b>(103,152.00)</b>	<b>-49.0%</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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>97,611.00</b>	<b>85,549.00</b>	<b>-12.4%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<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	11,545.00	20,000.00	73.2%
5) TOTAL, REVENUES			11,545.00	20,000.00	73.2%
<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		97,611.00	85,549.00	-12.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			97,611.00	85,549.00	-12.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(86,066.00)	(65,549.00)	-23.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(86,066.00)	(65,549.00)	-23.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	309,509.44	223,443.44	-27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			309,509.44	223,443.44	-27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			309,509.44	223,443.44	-27.8%
2) Ending Net Position, June 30 (E + F1e)			223,443.44	157,894.44	-29.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	223,443.44	157,894.44	-29.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,700.00	0.00	-100.0%
5) TOTAL, REVENUES			2,700.00	0.00	-100.0%
<b>B. EXPENSES</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	10,385.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,385.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,685.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(7,685.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,684.89	(.11)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,684.89	(.11)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,684.89	(.11)	-100.0%
2) Ending Net Position, June 30 (E + F1e)			(.11)	(.11)	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	(.11)	(.11)	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,932.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	500.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			10,432.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			10,432.26		
<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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,500.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,700.00	0.00	-100.0%
TOTAL, REVENUES			2,700.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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	10,385.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,385.00	0.00	-100.0%
<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		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
<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%
TOTAL, DEPRECIATION AND AMORTIZATION			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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			10,385.00	0.00	-100.0%
<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>					
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%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,700.00	0.00	-100.0%
5) TOTAL, REVENUES			2,700.00	0.00	-100.0%
<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		10,385.00	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,385.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,685.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(7,685.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,684.89	(.11)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,684.89	(.11)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,684.89	(.11)	-100.0%
2) Ending Net Position, June 30 (E + F1e)			(.11)	(.11)	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	(.11)	(.11)	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</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 Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	29.00	29.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29.00	29.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29.00	29.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			29.00	29.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	29.00	29.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			29.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			29.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<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		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
<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%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
<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>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%

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



Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<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		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	29.00	29.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29.00	29.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29.00	29.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			29.00	29.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	29.00	29.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	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)	10,352.45	10,352.45	10,352.45	10,466.03	10,466.03	10,466.03
<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>	10,352.45	10,352.45	10,352.45	10,466.03	10,466.03	10,466.03
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	50.11	50.11	50.11	50.11	50.11	50.11
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>	50.11	50.11	50.11	50.11	50.11	50.11
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	10,402.56	10,402.56	10,402.56	10,516.14	10,516.14	10,516.14
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	3,559.96	3,559.96	3,559.96	3,678.72	3,678.72	3,678.72
<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>	3,559.96	3,559.96	3,559.96	3,678.72	3,678.72	3,678.72
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	3,559.96	3,559.96	3,559.96	3,678.72	3,678.72	3,678.72

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: 1901 Arena Blvd., Sacramento, CA 95834

Date: May 31, 2024

Adoption Date: June 26, 2024

Signed: 

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

Public Hearing:

Place: 1901 Arena Blvd.,  
Sacramento, CA 95834

Date: June 5, 2024

Time: 06:00 PM

Contact person for additional information on the budget reports:

Name: Mehdi H. Tazi

Title: Budget & Accounting Director

Telephone: 916-567-5400

E-mail: mtazi@natomasunified.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
				06/26/2024
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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


To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: June 26, 2024

For additional information on this certification, please contact:

Name: Mehdi H. Tazi  
Title: Budget & Accounting Director  
Telephone: (916) 567-5400  
E-mail: mtazi@natomasunified.org



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	145,701,305.00	4.53%	152,307,011.00	4.24%	158,768,788.00
2. Federal Revenues	8100-8299	150,000.00	0.00%	150,000.00	0.00%	150,000.00
3. Other State Revenues	8300-8599	3,684,767.00	0.00%	3,684,767.00	0.00%	3,684,767.00
4. Other Local Revenues	8600-8799	2,263,879.00	0.00%	2,263,879.00	0.00%	2,263,879.00
5. Other Financing Sources						
a. Transfers In	8900-8929	82,500.00	0.00%	82,500.00	0.00%	82,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(23,258,920.00)	-1.32%	(22,952,784.00)	-0.12%	(22,925,043.00)
6. Total (Sum lines A1 thru A5c)		128,623,531.00	5.37%	135,535,373.00	4.79%	142,024,891.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				60,100,436.00		60,429,712.00
b. Step & Column Adjustment				1,181,299.00		1,206,106.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(852,023.00)		314,272.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,100,436.00	0.55%	60,429,712.00	2.52%	61,950,090.00
2. Classified Salaries						
a. Base Salaries				24,253,223.00		24,253,007.00
b. Step & Column Adjustment				426,668.00		434,775.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(426,884.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,253,223.00	0.00%	24,253,007.00	1.79%	24,687,782.00
3. Employee Benefits	3000-3999	30,973,005.00	3.20%	31,963,594.00	4.36%	33,357,160.00
4. Books and Supplies	4000-4999	6,980,610.00	-6.60%	6,519,946.00	21.47%	7,919,946.00
5. Services and Other Operating Expenditures	5000-5999	12,212,878.00	-8.80%	11,138,348.00	0.00%	11,138,348.00
6. Capital Outlay	6000-6999	538,450.00	0.00%	538,450.00	0.00%	538,450.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	900,000.00	0.00%	900,000.00	0.00%	900,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,584,355.00)	0.00%	(2,584,355.00)	0.00%	(2,584,355.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,908,413.00	78.60%	3,408,413.00	0.00%	3,408,413.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		135,282,660.00	0.95%	136,567,115.00	3.48%	141,315,834.00

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)		(6,659,129.00)		(1,031,742.00)		709,057.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		40,631,567.58		33,972,438.58		32,940,696.58
2. Ending Fund Balance (Sum lines C and D1)		33,972,438.58		32,940,696.58		33,649,753.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	35,000.00		35,000.00		35,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	20,666,114.58		17,663,815.58		18,238,872.58
2. Other Commitments	9760	7,086,324.00		9,312,881.00		9,362,881.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,185,000.00		5,929,000.00		6,013,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,972,438.58		32,940,696.58		33,649,753.58
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	20,666,114.58		17,663,815.58		18,238,872.58
b. Reserve for Economic Uncertainties	9789	6,185,000.00		5,929,000.00		6,013,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		26,851,114.58		23,592,815.58		24,251,872.58
<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.						
Salary adjustments for Certificated and Classified due to one-time revenues and expenditures, and additional ongoing and one-time raises.						

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	645,465.00	0.00%	645,465.00	0.00%	645,465.00
2. Federal Revenues	8100-8299	7,814,604.00	-25.94%	5,787,729.00	0.00%	5,787,729.00
3. Other State Revenues	8300-8599	31,056,252.00	-1.37%	30,629,519.00	0.30%	30,721,176.00
4. Other Local Revenues	8600-8799	518,252.00	-18.50%	422,385.00	0.00%	422,385.00
5. Other Financing Sources						
a. Transfers In	8900-8929	803,525.00	19.00%	956,195.00	19.00%	1,137,872.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	23,258,920.00	-1.32%	22,952,784.00	-0.12%	22,925,043.00
6. Total (Sum lines A1 thru A5c)		64,097,018.00	-4.22%	61,394,077.00	0.40%	61,639,670.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,182,605.00		16,002,084.00
b. Step & Column Adjustment				381,835.00		389,854.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,562,356.00)		(666,739.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,182,605.00	-11.99%	16,002,084.00	-1.73%	15,725,199.00
2. Classified Salaries						
a. Base Salaries				10,547,505.00		10,076,776.00
b. Step & Column Adjustment				200,403.00		204,211.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(671,132.00)		(214,806.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,547,505.00	-4.46%	10,076,776.00	-0.11%	10,066,181.00
3. Employee Benefits	3000-3999	19,190,776.00	-4.26%	18,373,401.00	-4.29%	17,585,749.00
4. Books and Supplies	4000-4999	5,925,587.00	-37.58%	3,698,707.00	-3.47%	3,570,465.00
5. Services and Other Operating Expenditures	5000-5999	15,626,185.00	-7.72%	14,420,310.00	-4.65%	13,749,623.00
6. Capital Outlay	6000-6999	1,038,367.00	-59.52%	420,367.00	0.00%	420,367.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,000.00	0.00%	1,000.00	0.00%	1,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,266,480.00	-35.82%	1,454,705.00	-4.76%	1,385,448.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		72,778,505.00	-11.45%	64,447,350.00	-3.02%	62,504,032.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(8,681,487.00)		(3,053,273.00)		(864,362.00)

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)		26,920,485.99		18,238,998.99		15,185,725.99
2. Ending Fund Balance (Sum lines C and D1)		18,238,998.99		15,185,725.99		14,321,363.99
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	18,238,999.53		15,185,725.99		14,321,363.99
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	(.54)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,238,998.99		15,185,725.99		14,321,363.99
<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.						
Salary adjustments for Certificated and Classified due to one-time revenues and expenditures, and additional ongoing and one-time raises.						

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	146,346,770.00	4.51%	152,952,476.00	4.22%	159,414,253.00
2. Federal Revenues	8100-8299	7,964,604.00	-25.45%	5,937,729.00	0.00%	5,937,729.00
3. Other State Revenues	8300-8599	34,741,019.00	-1.23%	34,314,286.00	0.27%	34,405,943.00
4. Other Local Revenues	8600-8799	2,782,131.00	-3.45%	2,686,264.00	0.00%	2,686,264.00
5. Other Financing Sources						
a. Transfers In	8900-8929	886,025.00	17.23%	1,038,695.00	17.49%	1,220,372.00
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)		192,720,549.00	2.18%	196,929,450.00	3.42%	203,664,561.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				78,283,041.00		76,431,796.00
b. Step & Column Adjustment				1,563,134.00		1,595,960.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,414,379.00)		(352,467.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	78,283,041.00	-2.36%	76,431,796.00	1.63%	77,675,289.00
2. Classified Salaries						
a. Base Salaries				34,800,728.00		34,329,783.00
b. Step & Column Adjustment				627,071.00		638,986.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,098,016.00)		(214,806.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,800,728.00	-1.35%	34,329,783.00	1.24%	34,753,963.00
3. Employee Benefits	3000-3999	50,163,781.00	0.35%	50,336,995.00	1.20%	50,942,909.00
4. Books and Supplies	4000-4999	12,906,197.00	-20.82%	10,218,653.00	12.45%	11,490,411.00
5. Services and Other Operating Expenditures	5000-5999	27,839,063.00	-8.19%	25,558,658.00	-2.62%	24,887,971.00
6. Capital Outlay	6000-6999	1,576,817.00	-39.19%	958,817.00	0.00%	958,817.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	901,000.00	0.00%	901,000.00	0.00%	901,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(317,875.00)	255.38%	(1,129,650.00)	6.13%	(1,198,907.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,908,413.00	78.60%	3,408,413.00	0.00%	3,408,413.00
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)		208,061,165.00	-3.39%	201,014,465.00	1.40%	203,819,866.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(15,340,616.00)		(4,085,015.00)		(155,305.00)

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)		67,552,053.57		52,211,437.57		48,126,422.57
2. Ending Fund Balance (Sum lines C and D1)		52,211,437.57		48,126,422.57		47,971,117.57
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	35,000.00		35,000.00		35,000.00
b. Restricted	9740	18,238,999.53		15,185,725.99		14,321,363.99
c. Committed						
1. Stabilization Arrangements	9750	20,666,114.58		17,663,815.58		18,238,872.58
2. Other Commitments	9760	7,086,324.00		9,312,881.00		9,362,881.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,185,000.00		5,929,000.00		6,013,000.00
2. Unassigned/Unappropriated	9790	(.54)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		52,211,437.57		48,126,422.57		47,971,117.57
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	20,666,114.58		17,663,815.58		18,238,872.58
b. Reserve for Economic Uncertainties	9789	6,185,000.00		5,929,000.00		6,013,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.54)		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)		26,851,114.04		23,592,815.58		24,251,872.58
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.91%		11.74%		11.90%
<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):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
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)						
		10,466.03		10,599.64		10,750.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		208,061,165.00		201,014,465.00		203,819,866.00
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)						
		208,061,165.00		201,014,465.00		203,819,866.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		6,241,834.95		6,030,433.95		6,114,595.98
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)						
		6,241,834.95		6,030,433.95		6,114,595.98
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):	10,466.03	
<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	9,812	10,212		
Charter School	0			
<b>Total ADA</b>	<b>9,812</b>	<b>10,212</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	10,084	10,019		
Charter School	0			
<b>Total ADA</b>	<b>10,084</b>	<b>10,019</b>	<b>0.6%</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	10,352	10,352		
Charter School	0	0		
<b>Total ADA</b>	<b>10,352</b>	<b>10,352</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	10,466			
Charter School	0			
<b>Total ADA</b>	<b>10,466</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	10,306	10,737		
Charter School	0	0		
<b>Total Enrollment</b>	<b>10,306</b>	<b>10,737</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	10,946	10,946		
Charter School	0	0		
<b>Total Enrollment</b>	<b>10,946</b>	<b>10,946</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	11,178	11,178		
Charter School	0	0		
<b>Total Enrollment</b>	<b>11,178</b>	<b>11,178</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	11,278			
Charter School	0			
<b>Total Enrollment</b>	<b>11,278</b>			

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

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

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

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

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

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

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	9,824	10,737	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>9,824</b>	<b>10,737</b>	<b>91.5%</b>
Second Prior Year (2022-23)			
District Regular	10,019	10,946	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>10,019</b>	<b>10,946</b>	<b>91.5%</b>
First Prior Year (2023-24)			
District Regular	10,352	11,178	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>10,352</b>	<b>11,178</b>	<b>92.6%</b>
		Historical Average Ratio:	91.9%
		<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>	<b>92.4%</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	10,466	11,278		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>10,466</b>	<b>11,278</b>	<b>92.8%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	10,600	11,378		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>10,600</b>	<b>11,378</b>	<b>93.2%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	10,750	11,478		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>10,750</b>	<b>11,478</b>	<b>93.7%</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 is projecting a gradual increase in ADA/enrollment for the three upcoming years, and it's reflecting the District's Historical percentage of 95%

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)	10,402.56	10,516.14	10,649.75	10,800.14
b. Prior Year ADA (Funded)		10,402.56	10,516.14	10,649.75
c. Difference (Step 1a minus Step 1b)		113.58	133.61	150.39
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.09%	1.27%	1.41%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		0.00	0.00	0.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		1.09%	1.27%	1.41%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>0.09% to 2.09%</b>	<b>0.27% to 2.27%</b>	<b>0.41% to 2.41%</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)	42,199,343.00	42,199,343.00	42,199,343.00	42,199,343.00
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)	154,193,298.00	160,115,025.00	166,720,731.00	173,182,508.00
District's Projected Change in LCFF Revenue:		3.84%	4.13%	3.88%
<b>LCFF Revenue Standard</b>		<b>0.09% to 2.09%</b>	<b>0.27% to 2.27%</b>	<b>0.41% to 2.41%</b>
<b>Status:</b>		Not Met	Not Met	Not Met

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

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

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

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

The combination of an increase COLA in 2025-26 from 1.07% in 2024-25 to 2.93% per SSC Dartboard, an increase in enrollment and ADA percentage made the LCFF Revenue spike above the 3%

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)	82,006,822.55	
Second Prior Year (2022-23)	95,362,035.54	106,855,186.53	89.2%
First Prior Year (2023-24)	104,959,857.00	121,272,114.00	86.5%
	Historical Average Ratio:		87.5%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<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>84.5% to 90.5%</b>	<b>84.5% to 90.5%</b>	<b>84.5% to 90.5%</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)	115,326,664.00		
1st Subsequent Year (2025-26)	116,646,313.00	133,158,702.00	87.6%	Met
2nd Subsequent Year (2026-27)	119,995,032.00	137,907,421.00	87.0%	Met

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

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

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.09%	1.27%	1.41%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.91% to 11.09%</b>	<b>-8.73% to 11.27%</b>	<b>-8.59% to 11.41%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.91% to 6.09%	-3.73% to 6.27%	-3.59% to 6.41%

**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)	11,911,476.00		
Budget Year (2024-25)	7,964,604.00	(33.14%)	Yes
1st Subsequent Year (2025-26)	5,937,729.00	(25.45%)	Yes
2nd Subsequent Year (2026-27)	5,937,729.00	0.00%	No

**Explanation:**  
(required if Yes)

The changes are due to one-time pandemic relief and other federal funds that are phasing out from one fiscal year to another

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2023-24)	36,414,692.00		
Budget Year (2024-25)	34,741,019.00	(4.60%)	Yes
1st Subsequent Year (2025-26)	34,314,286.00	(1.23%)	No
2nd Subsequent Year (2026-27)	34,405,943.00	.27%	No

**Explanation:**  
(required if Yes)

There is a drop in one-time pandemic relief funds revenue since the District received additional state revenue in FY 2023-24, and also due to a decrease in prior year lottery in the 2023-24 school year. Also applying the COLA to other state funds will increase the revenues in the out years

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2023-24)	4,455,889.00		
Budget Year (2024-25)	2,782,131.00	(37.56%)	Yes
1st Subsequent Year (2025-26)	2,686,264.00	(3.45%)	No
2nd Subsequent Year (2026-27)	2,686,264.00	0.00%	No

**Explanation:**  
(required if Yes)

We conservatively budget local revenues since these funds include donations and other sources. Also, the District is seeing a decrease in interest revenue as well as a decrease in Medi-Cal reimbursements and awards

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

First Prior Year (2023-24)	11,765,949.00		
Budget Year (2024-25)	12,906,197.00	9.69%	Yes
1st Subsequent Year (2025-26)	10,218,653.00	(20.82%)	Yes
2nd Subsequent Year (2026-27)	11,490,411.00	12.45%	Yes

**Explanation:**  
(required if Yes)

Books and Supplies include additional one-time expenditures for Technology refresh and textbook extensions in FY 2024-25, an addition of Math Textbook Adoption scheduled in FY 2025-26, and an addition of ELA Textbook Adoption scheduled in FY 2026-27

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

First Prior Year (2023-24)	32,502,450.00		
Budget Year (2024-25)	27,839,063.00	(14.35%)	Yes
1st Subsequent Year (2025-26)	25,558,658.00	(8.19%)	Yes
2nd Subsequent Year (2026-27)	24,887,971.00	(2.62%)	No

**Explanation:**  
(required if Yes)

The decrease is due to a reduction in one-time contracted services, and the drop in pandemic relief funds

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)	52,782,057.00		
Budget Year (2024-25)	45,487,754.00	(13.82%)	Not Met
1st Subsequent Year (2025-26)	42,938,279.00	(5.60%)	Met
2nd Subsequent Year (2026-27)	43,029,936.00	.21%	Met

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

First Prior Year (2023-24)	44,268,399.00		
Budget Year (2024-25)	40,745,260.00	(7.96%)	Met
1st Subsequent Year (2025-26)	35,777,311.00	(12.19%)	Not Met
2nd Subsequent Year (2026-27)	36,378,382.00	1.68%	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 changes are due to one-time pandemic relief and other federal funds that are phasing out from one fiscal year to another

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

There is a drop in one-time pandemic relief funds revenue since the District received additional state revenue in FY 2023-24, and also due to a decrease in prior year lottery in the 2023-24 school year. Also applying the COLA to other state funds will increase the revenues in the out years

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

We conservatively budget local revenues since these funds include donations and other sources. Also, the District is seeing a decrease in interest revenue as well as a decrease in Medi-Cal reimbursements and awards



- 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)

Books and Supplies include additional one-time expenditures for Technology refresh and textbook extensions in FY 2024-25, an addition of Math Textbook Adoption scheduled in FY 2025-26, and an addition of ELA Textbook Adoption scheduled in FY 2026-27

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

The decrease is due to a reduction in one-time contracted services, and the drop in pandemic relief funds

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

<p>a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)</p>	201,083,613.00			
<p>b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)</p>	0.00	3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
<p>c. Net Budgeted Expenditures and Other Financing Uses</p>	201,083,613.00	6,032,508.39	6,032,509.00	Met

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	18,591,836.22	29,489,902.73	26,237,174.58
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,555,000.03	5,077,000.00	6,100,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(.54)
e. Available Reserves (Lines 1a through 1d)	23,146,836.25	34,566,902.73	32,337,174.04
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	151,829,457.72	169,971,816.83	200,022,949.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	151,829,457.72	169,971,816.83	200,022,949.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	15.2%	20.3%	16.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>5.1%</b>	<b>6.8%</b>	<b>5.4%</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)	2,289,614.12	94,565,971.82	N/A	Met
Second Prior Year (2022-23)	9,583,423.33	107,610,723.05	N/A	Met
First Prior Year (2023-24)	3,441,680.00	122,071,614.00	N/A	Met
Budget Year (2024-25) (Information only)	(6,659,129.00)	135,282,660.00		

**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)	21,425,731.02	25,316,850.13	N/A	Met
Second Prior Year (2022-23)	20,388,436.13	27,606,464.25	N/A	Met
First Prior Year (2023-24)	37,189,887.58	37,189,887.58	0.0%	Met
Budget Year (2024-25) (Information only)	40,631,567.58			

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

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	52,591,780.00	Met

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

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

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

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

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	10,466	10,600	10,750
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

\_\_\_\_\_

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds	0.00		

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

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	208,061,165.00	201,014,465.00	203,819,866.00
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)	208,061,165.00	201,014,465.00	203,819,866.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,241,834.95	6,030,433.95	6,114,595.98
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>6,241,834.95</b>	<b>6,030,433.95</b>	<b>6,114,595.98</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)	20,666,114.58	17,663,815.58	18,238,872.58
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,185,000.00	5,929,000.00	6,013,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(.54)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	26,851,114.04	23,592,815.58	24,251,872.58
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.91%	11.74%	11.90%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>6,241,834.95</b>	<b>6,030,433.95</b>	<b>6,114,595.98</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)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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



**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(21,898,119.00)			
Budget Year (2024-25)	(23,258,920.00)	1,360,801.00	6.2%	Met
1st Subsequent Year (2025-26)	(22,946,168.00)	(312,752.00)	(1.3%)	Met
2nd Subsequent Year (2026-27)	(22,918,427.00)	(27,741.00)	(.1%)	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	821,600.00			
Budget Year (2024-25)	886,025.00	64,425.00	7.8%	Met
1st Subsequent Year (2025-26)	1,038,695.00	152,670.00	17.2%	Not Met
2nd Subsequent Year (2026-27)	1,220,372.00	181,677.00	17.5%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	1,219,070.00			
Budget Year (2024-25)	1,908,413.00	689,343.00	56.5%	Not Met
1st Subsequent Year (2025-26)	3,408,413.00	1,500,000.00	78.6%	Not Met
2nd Subsequent Year (2026-27)	3,408,413.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

The District provides administrative and support services to Charter Schools. Services to Special Education students are seeing an increase, and therefore the charters are being charged in a tiered approach

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)

Increase is mainly due to the Inderkum High School Geothermal System Replacement

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	26	Fund 51: 8600-8677	Fund 51: 7434, 7438 and 7439	383,920,000
Supp Early Retirement Program	1	Fund 01: 8010-8099	Fund 01: 5800	122,470
State School Building Loans				
Compensated Absences		Fund 01	Fund 01	328,621

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>384,371,091</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	24,733,561	25,743,674	27,089,211	28,400,336
Supp Early Retirement Program	122,470	122,470		
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	24,856,031	25,866,144	27,089,211	28,400,336
<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 increases are still part of the Go Bonds, and they are going to be funded as usual via the Bond Money held by the County and assessed on the Property Taxes

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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
	0	0

4 OPEB Liabilities

a. Total OPEB liability	24,177,860.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	24,177,860.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	851,445.00	917,126.00	1,000,273.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,200,334.00	1,200,334.00	1,200,334.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	400,816.72	400,816.72	400,816.72
d. Number of retirees receiving OPEB benefits	67.00	67.00	67.00

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

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

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

No
----

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

N/A
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3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00
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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	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	675.40	653.70	657.70	661.70

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

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

Yes

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

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

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

Negotiations Settled

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

Jun 05, 2024

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 22, 2024

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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


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

--



Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

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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

Yes	Yes	Yes

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

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

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

If Yes, explain the nature of the new costs:

No		

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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

Yes	Yes	Yes

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	491.3233	503.1233	503.1233	503.1233

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

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

Yes

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

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

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

Negotiations Settled

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

May 11, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

May 03, 2022

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Unrestricted General Fund

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes

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

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

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


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

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


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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	101.4507	102.50	102.50	102.50

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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


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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

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

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

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

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

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

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

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

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

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

Yes
-----

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

Jun 26, 2024
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**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
-----

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

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

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

**Natomas Unified**

**Sacramento County**

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

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

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

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

**EXPORT VALIDATION CHECKS**

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

**Exception**

Explanation: Cash flow provided on a separate worksheet

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

Natomas Unified

Sacramento County

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

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

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

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

**IMPORT CHECKS**

**CHECKRESOURCE - (Warning)** - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
09-3220-3-0000-0000-9110	3220	\$1.08
Explanation: The \$1.08 is related to funds due to other governments		
09-3220-3-0000-0000-9590	3220	\$1.08
Explanation: The \$1.08 is related to funds due to other governments		

**CHK-FUNDxRESOURCE - (Warning)** - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
09-3220-3-0000-0000-9110	09	3220	\$1.08
Explanation: The \$1.08 is related to funds due to other governments			
09-3220-3-0000-0000-9590	09	3220	\$1.08
Explanation: The \$1.08 is related to funds due to other governments			

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

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6010-0-0000-0000-9791	6010	9791	\$18,484.33
01-6010-1-0000-0000-9791	6010	9791	(\$18,484.33)

**SUPPLEMENTAL CHECKS**



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

**Exception**

<b>Long-Term Liability Type</b>	<b>Beginning Balance</b>	<b>Ending Balance</b>
DEBT.GOV.GO.BONDS.9661		\$380,679,766.00
DEBT.GOV.PENSION.LIAB.9663		\$84,224,000.00
DEBT.GOV.OPEB.9664		\$22,549,681.00
DEBT.GOV.COMP.ABS.9665		\$313,802.00
DEBT.GOV.CAP.LEASES.9667		\$1,263,574.00
DEBT.GOV.OTH.DEBT.9669		\$19,248,699.00