

**Burbank Unified School District
Administrative Services**

REPORT TO THE BOARD

TO: Members of the Board of Education

FROM: Andrew Cantwell, Assistant Superintendent, Administrative Services

PREPARED BY: Mariam Abdelhamid, Director of Fiscal Services

SUBMITTED BY: Terri Ramirez-Adams, Senior Administrative Secretary

DATE: June 20, 2024

SUBJECT: Second Reading and Adoption of Proposed 2024-2025 Budget

Background:

The Burbank Unified School District must prepare an annual budget for the fiscal year July 1 through June 30 which must be reviewed and approved and submitted to LA County Office of Education on or before July 1 of the fiscal year (LACOE has always asked for it by June 30). This budget is based upon assumptions regarding projected enrollment and state and federal funding among other factors. Once adopted by the Board of Education, the adopted budget is submitted to the County Office of Education for review and approval before forwarding to the State Department of Education.

Discussion/Issues:

The Board of Education will conduct a public hearing on the 2024-2025 Budget of the District for the year ending June 30, 2025. Final Adoption will be on June 20, 2024 as required by Education Code Section 42103 and 52062.

Fiscal Impact:

There is no fiscal impact in adopting the budget. However, not having a budget adopted by the statutory time lines would lead to the County office withholding funding until it is received, including payroll.

Recommendation:

Andrew Cantwell, Assistant Superintendent, Administrative Services, will facilitate a second reading of the proposed budget for the 2024-2025 fiscal year and recommends that the Board of Education adopt the 2024-2025 budget, as presented.



BURBANK UNIFIED SCHOOL DISTRICT

Equity and Excellence

**Office of Administrative Services
2023-24 Estimated Actuals and
2024-25 Proposed Adopted Budget**

Revenue Assumptions

The following revenue assumptions are for estimated actuals 2023-24, the proposed budget 2024-25 and the multi-year projection for fiscal years 2025-26 and 2026-27.

Based on the Governor's May Revision of his proposed 2024-25 budget and per the Los Angeles County Department of Education (LACOE), Burbank USD is projecting its Local Control Funding Formula (LCFF) revenues based off of AB 1948. This assembly bill allowed districts to replace their 2021-22 ADA with the product of the 2019-20 attendance yield multiplied by the 2021-22 enrollment. In order to be eligible for this yield, districts were required to certify that it offered independent study programs to all pupils for the 2021-22 school year. Burbank USD qualified for this certification and will receive this one-time yield. Additionally, school districts will be funded on the greater of current year, prior year, or the average of the most recent three-year prior years' average daily attendance (ADA). Burbank USD is experiencing declining enrollment due to the continued effects of COVID-19 and is utilizing its P2 data along with the average of the most recent three-year prior years for its ADA projection noted below.

Projected Funded ADA – based on AB 1948 and 93% of Enrollment

2023-24	2024-25	2025-26	2026-27
13,469	13,185	13,051	12,919

Combined Unrestricted and Restricted Overview:

	Estimated Actuals 2023-24	Proposed Budget 2024-25	Projected Budget 2025-26	Projected Budget 2026-27
LCFF Source Revenues	169,910,746	167,202,935	169,452,623	173,167,763
Federal Revenues	6,784,075	6,569,291	6,761,771	6,761,771
Other State Revenues	36,128,133	29,952,934	22,571,652	22,932,082
Other Local Revenues	4,486,206	996,309	1,025,501	1,025,501
Total	217,309,160	204,721,469	199,811,547	203,887,117

The details of revenue projections are as follows using information from Governor Newsom's May Revise Budget: Local Control Funding Formula Revenue (LCFF) is comprised of State Aid, Property Taxes and Education Protection Account (EPA):

- State Aid

Grade	2023-24 Base Grant Rate per ADA COLA – 8.22%	2024-25 Base Grant Rate per ADA COLA – 1.07%	2025-26 Base Grant Rate Per ADA COLA – 2.93%	2026-27 Base Grant Rate Per ADA COLA – 3.08%
K-3	10,119	10,950	11,382	11,756
4-6	9,304	10,069	10,466	10,810
7-8	9,580	10,367	10,775	11,129
9-12	11,391	12,327	12,812	13,234

- Property Taxes and other local revenue

- Projected Property and other local revenue for 2023-24, 2024-25, 2025-26 and 2026-27
 - \$70,493,041

- Education Protection Account (EPA) is received quarterly in September, December, March, and June and is a component of the total LCFF entitlement. The District pays certificated salaries and related benefits, as the appropriate use of this funding, pursuant to Section 36 of Article XIII of the California Constitution.

- EPA funding for 2023-24, 2024-25, 2025-26 and 2026-27
 - \$26,755,780
 - \$27,966,554
 - \$30,133,528

- Supplemental and Concentration Grant Funding is received for:
 - Students who are English Learners
 - Students who receive free or reduced-price meals
 - Foster Youth
- To receive Supplemental Grant Funding, Districts need to have an unduplicated pupil count of 20%. Districts need to have an unduplicated pupil count of 55% or greater to receive Concentration Grants Funding. Burbank USD only receives Supplemental Grant Funding. It is important to note that Burbank USD, in addition to its decline in overall enrollment, is also experiencing a drop in the percentage of English Learners, families whose income allows eligibility for free or reduced-priced meals, and foster youth pupils. This decline in projected unduplicated pupil count is as follows:
 - The details of how the funds are to be spent are outlined in the Local Control Accountability Plan (LCAP)

Estimated Actuals 2023-24 36.24% Unduplicated	Projected Adopted Budget 2024-25 36.16% Unduplicated	Projected 2025-26 36.59% Unduplicated	Projected 2026-27 36.77% Unduplicated
11,258,600	11,351,994	11,589,485	11,856,176

- Lottery Projections are projected below with funding multiplied by amount per ADA, and an enrollment factor of 1.04446:

Fiscal Year	2023-24	2024-25	2025-26	2026-27
Unrestricted - \$177 per ADA	2,384,057	2,437,467	2,412,687	2,388,438
Restricted – \$72 per ADA	969,786	991,512	981,432	971,568

Mandated Costs Block Grant Revenue

The District, authorized by the Board of Education, continues to participate in the Mandated Block Grant offered by the State, which will reimburse by ADA rather than actual forms for each mandate. The following is a chart of assumptions used per ADA for budget adoption budget and projected budgets in the multi-year projection:

Fiscal Year	Total Projected Allocation
Estimated Actuals 2023-24	675,109
Proposed Adopted 2024-25	678,333
Projected 2025-26	691,244
Projected 2026-27	705,378

Restricted Revenue

Restricted Federal funding

	Resource Code	Estimated Actuals 2023-24	Proposed Adopted 2024-25	Projected 2025-26	Projected 2026-27
Title I	30100.0	1,933,048	1,718,964	1,722,565	1,722,565
Title II	40350.0	419,053	350,168	298,652	298,652

Title III IE	42010.0	76,472	126,026	100,000	100,000
Title III EL	42030.0	306,491	223,509	180,269	180,269
Title IV	41270.0	275,865	133,481	127,504	127,504
Perkins	35500.0	100,148	85,837	85,837	85,837
ESSA CSI MHS	31820.0	302,051	136,788	-0-	-0-

Special Education AB602

The District assumes Special Education flat funding except for AB602 which the projected COLA assumption is included. Districts throughout the State continue to be underfunded, which requires contributions from the unrestricted general fund to restricted Special Ed funding to meet student needs.

	Estimated 2023-24	Proposed Adopted 2024-25	Projected 2025-26	Projected 2026-27
Federal SPED funding	3,833,380	3,470,793	3,470,793	3,470,793
State & Local SPED Funding	17,071,481	16,942,608	17,439,026	17,976,148

Restricted State Funding

	Resource Code	Estimated Actuals 2023-24	Proposed Adopted 2024-25	Projected 2025-26	Projected 2026-27
CTIEG	63870.0	1,244,967	600,000	600,000	600,000
ASES	60100.0	691,995	691,995	691,995	691,995
Educator Effectiveness	62660.0	0	0	0	0
Universal TK	60530.0	714,742	0	0	0
Governor's CTEI	63850.0	273,274	20,000	20,000	20,000
CSEA Summer Assistance Grant	74150.0	364,261	364,261	364,261	364,261
K12 Strong Workforce Pathways	63880.0	1,189,475	642,983	642,983	642,983
ELO-P	26000.0	4,306,456	4,306,456	4,306,456	4,306,456
A-G Success Grant	74120.0	0	0	0	0
A-G LLM Grant	74130.0	0	0	0	0
Ethnic Studies	78100.0	0	131,386	131,386	131,386
Learning Recovery Block Grant	74350.0	0	0	0	0
Arts/Music/Materials Block Grant	67620.0	4,104,268	0	0	0

Expenditure Assumptions

The following expenditure assumptions are for Estimated Actuals 2023-24, the proposed budget 2024-25, and the multi-year projection 2025-26 and 2026-27

Combined Unrestricted and Restricted Overview:

EXPENDITURE CATEGORIES	Estimated Actuals 2023-24	Proposed Adopted 2024-25	Projected Budget 2025-26	Projected Budget 2026-27
Certificated Salaries	94,400,185	85,529,808	84,420,592	85,374,545
Classified Salaries	37,303,634	40,070,958	38,340,590	38,750,835
Employee Benefits	48,808,724	50,350,979	49,318,989	50,521,229
Books & Supplies	6,009,779	10,133,767	8,136,456	6,438,327
Services/Other Operations	32,202,399	34,924,301	29,089,094	25,687,032
Capital Outlay	1,094,729	980,923	0	0
Other Outgo (excluding indirect)	3,143,076	1,450,579	2,394,750	2,514,488
Other Outgo (Transfers of Indirect Costs)	-869,509	-773,412	-1,613,699	-1,694,384
Total	222,093,017	222,667,903	210,086,772	207,592,070

Salary step and column – Each employee is hired at a specific salary range known as step and column. Employees, depending on experience & degrees held, move within that negotiated salary step and column. The amounts below are the estimated costs of step and column movement:

Step / Column	Estimated Actuals 2023-24	Proposed Adopted 2024-25	Projected Budget 2025-26	Projected Budget 2026-27
BTA	896,000	919,000	917,000	917,000
CSEA	439,533	392,000	387,000	387,000
BASA	57,128	100,000	96,000	96,000

Employee Salary, Benefits, and Statutory Benefits:

- Health and welfare have been calculated for Estimated Actuals and Proposed Adopted Budget. For the multi-year projection, an increase of 7% has been projected.
- OPEB (GASB) current year contributions will continue until the trust is spent down, which is now fully expensed. The full expense returns to benefits and the general fund in 2024-25 and that projected cost is \$402,260.

The following table represents the contribution obligation to statutory benefits:

	Estimated Actuals 2023-24	Proposed Adopted 2024-25	Projected Budget 2025-26	Projected Budget 2026-27
PERS	26.68%	27.05%	27.60%	28.00%
STRS	19.10%	19.10%	19.10%	19.10%
OASDI	6.20%	6.20%	6.20%	6.20%
SUI	0.05%	0.05%	0.05%	0.05%
APPLE	3.75%	3.75%	3.75%	3.75%
MEDICARE	1.45%	1.45%	1.45%	1.45%
W/C	1.93%	1.8%	1.8%	1.8%

Consumer Price Index (CPI) is applied to unrestricted supplies (object code 4000-4999) and Services (object code 5000-5999). This includes utilities, water, electricity and gas. Below is the annual percentage:

2023-24	2024-25	2025-26	2026-27
3.33%	3.10%	2.86%	2.87%

General Fund Contributions

Program contributions from General Fund Unrestricted to Restricted:

	Estimated Actuals 2023-24	Proposed Adopted 2024-25	Projected Budget 2025-26	Projected Budget 2026-27
Special Education	(31,636,994)	(35,028,005)	(29,660,244)	(32,458,127)
Routine Restricted Maintenance	(6,988,197)	(7,019,845)	(6,554,934)	(6,638,343)
District Rentals	171,611	275,556	293,000	293,000
Totals:	(38,453,580)	(41,772,294)	(35,922,178)	(38,803,470)

Transfers In/Out

This amount is a contribution from the General Fund to other funds/programs. The chart on the next page presents a breakdown of the transfers in/out from General Fund to the following programs:

	Estimated Actuals 2023-24	Proposed Adopted 2024-25	Projected Budget 2025-26	Projected Budget 2026-27
Fund 12 – Child Development Fund	331,026	65,000	65,000	65,000

Local Control Accountability Plan (LCAP) and Budget Overview for Parents (BOP):

- The revised three-year LCAP plan was presented in June alongside the adopted 2021-22 Budget. The LCAP is fully funded in the estimated budget for 2023-24, projected adopted 2024-25 and multiyear projection 2025-26 and 2026-27.

Operational Site Budgets

- Elementary Schools receive \$58.85, Middle Schools receive \$68, and High Schools receive \$99 per enrolled student. The allocation is calculated on projected enrollment.

Description	Object Code	Estimated Actuals 2023-24			Adopted Budget 2024-25			Projected Year 2025-26			Projected Year 2026-27		
A. Revenues		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
LCFF Sources	8010-8099	\$169,910,746	\$0	\$169,910,746	\$167,202,935	\$0	\$167,202,935	\$169,452,623	\$0	\$169,452,623	\$173,167,763	\$0	\$173,167,763
Federal Revenue	8100-8299	\$0	\$6,784,075	\$6,784,075	\$0	\$6,569,291	\$6,569,291	\$0	\$6,761,771	\$6,761,771	\$0	\$6,761,771	\$6,761,771
Other State Revenues	8300-8599	\$5,874,527	\$30,253,606	\$36,128,133	\$5,957,390	\$23,995,544	\$29,952,934	\$6,131,942	\$16,439,710	\$22,571,652	\$6,131,942	\$16,800,140	\$22,932,082
Other Local Revenues	8600-8799	\$1,964,221	\$2,521,985	\$4,486,206	\$0	\$996,309	\$996,309	\$0	\$1,025,501	\$1,025,501	\$0	\$1,025,501	\$1,025,501
Total Revenue		\$177,749,494	\$39,559,666	\$217,309,160	\$173,160,325	\$31,561,144	\$204,721,469	\$175,584,565	\$24,226,982	\$199,811,547	\$179,299,705	\$24,587,412	\$203,887,117
B. Expenditures													
Certificated Salaries	1000-1999	\$74,880,517	\$19,519,668	\$94,400,185	\$67,062,696	\$18,467,112	\$85,529,808	\$67,820,504	\$16,600,088	\$84,420,592	\$68,586,876	\$16,787,669	\$85,374,545
Classified Salaries	2000-2999	\$20,873,682	\$16,429,952	\$37,303,634	\$20,850,234	\$19,220,724	\$40,070,958	\$21,073,332	\$17,267,259	\$38,340,590	\$21,298,816	\$17,452,018	\$38,750,835
Employee Benefits	3000-3999	\$34,989,125	\$13,819,599	\$48,808,724	\$34,633,825	\$15,717,154	\$50,350,979	\$35,265,608	\$14,053,381	\$49,318,989	\$36,398,040	\$14,123,189	\$50,521,229
Books and Supplies	4000-4999	\$1,244,922	\$4,764,857	\$6,009,779	\$1,371,844	\$8,761,923	\$10,133,767	\$1,857,019	\$6,279,437	\$8,136,456	\$2,042,721	\$4,395,606	\$6,438,327
Services and Other Operating Expenditures	5000-5999	\$10,102,950	\$22,099,449	\$32,202,399	\$12,948,045	\$21,976,256	\$34,924,301	\$13,311,665	\$15,777,429	\$29,089,094	\$14,642,832	\$11,044,200	\$25,687,032
Capital Outlay/Depreciation	6000-6999	\$423,720	\$671,010	\$1,094,729	\$9,032	\$971,891	\$980,923	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,												
	7400-7499	\$1,266,127	\$1,876,950	\$3,143,076	\$1,450,579	\$0	\$1,450,579	\$1,619,381	\$775,369	\$2,394,750	\$1,700,350	\$814,138	\$2,514,488
Other Outgo - Transfers of Indirect Costs	7300-7399	-\$2,638,337	\$1,768,828	-\$869,509	-\$1,971,798	\$1,198,386	-\$773,412	-\$2,607,381	\$993,682	-\$1,613,699	-\$2,737,750	\$1,043,366	-\$1,694,384
Total Expenditures		\$141,142,705	\$80,950,312	\$222,093,017	\$136,354,457	\$86,313,446	\$222,667,903	\$138,340,128	\$71,746,644	\$210,086,772	\$141,931,885	\$65,660,185	\$207,592,070
C. Excess (Deficiency) of Revenues over Expenditures before													
Other Financing Sources and Uses		\$36,606,789	-\$41,390,646	-\$4,783,857	\$36,805,868	-\$54,752,302	-\$17,946,434	\$37,244,436	-\$47,519,662	-\$10,275,225	\$37,367,820	-\$41,072,773	-\$3,704,953
D. Other Financing Sources/Uses													
Interfund Transfers													
Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	7600-7629	-\$331,026	\$0	-\$331,026	-\$65,000	\$0	-\$65,000	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources/Uses													
Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Adjustments - Other Financing Uses													
Contributions	8980-8999	-\$38,185,406	\$38,185,406	\$0	-\$41,606,865	\$41,606,865	\$0	-\$43,687,208	\$43,687,208	\$0	-\$45,871,569	\$45,871,569	\$0
Total Other Financing Sources/Uses		-\$38,516,432	\$38,185,406	-\$331,026	-\$41,671,865	\$41,606,865	-\$65,000	-\$43,687,208	\$43,687,208	\$0	-\$45,871,569	\$45,871,569	\$0
Net Increase (Decrease) in Fund Balance		-\$1,909,643	-\$3,205,240	-\$5,114,883	-\$4,865,997	-\$13,145,437	-\$18,011,434	-\$6,442,772	-\$3,832,453	-\$10,275,225	-\$8,503,749	\$4,798,795	-\$3,704,953
F. Fund Balance, Reserves/Net Position													
Beginning Fund Balance/Net Position													
As of July 1 - Unaudited	9791	\$29,610,042	\$17,437,076	\$47,047,118	\$27,700,399	\$14,231,836	\$41,932,235	\$22,834,402	\$1,086,399	\$23,920,801	\$16,391,630	-\$2,746,054	\$13,645,576
Audit Adjustments	9793												
As of July 1- Audited													
Other Restatements	9795												
Adjusted Beginning Balance													
Ending Balance/Net Position, June 30		\$27,700,399	\$14,231,836	\$41,932,235	\$22,834,402	\$1,086,399	\$23,920,801	\$16,391,630	-\$2,746,054	\$13,645,576	\$7,887,881	\$2,052,741	\$9,940,622
Components of Ending Fund Balance													
Nonspendable (Revolving Cash / Stores)	9710-9719	\$100,060		\$100,060	\$100,060		\$100,060	\$100,060		\$100,060	\$100,060		\$100,060
Restricted	9740												
Committed	9760	\$9,799,069		\$9,799,069	\$9,799,069		\$9,799,069						
Facilities Repairs (Roofs/HVAC)													
STRS/PERS													
Textbooks													
Technology													
Stabilization Arrangements	9750												
Other Commitments	9760												
Restricted One Time Assigned Funds	9740												
Site Carry Over													
Restricted Gift Carry Over													
Assigned LCAP Supplemental	9780	\$524,000		\$524,000	\$524,000		\$524,000						
Restricted Carry-Over													
Restricted One time State & Federal Funding													
Restricted One Time - Learning Recovery Block Grant													
Restricted One Time - Arts/Music/Instructional													
CSEA Job Study													
Vacation Liability	9780	\$272,000		\$272,000	\$272,000		\$272,000	\$272,000		\$272,000	\$272,000		\$272,000
FTE Bank													
Fiscal Stability Assigned													
Other Assignments	9780			\$0									
Unassigned/Unappropriated		\$3,659,828		\$3,659,828	-\$1,224,701		-\$1,224,701	\$3,414,364		\$3,414,364	\$0		\$0
Reserve for Economic Uncertainties	9789	\$6,672,721		\$6,672,721	\$6,681,987		\$6,681,987	\$6,302,603		\$6,302,603	\$6,227,762		\$6,227,762
Board Approved Reserve	9789	\$6,672,721	\$14,231,836	\$20,904,557	\$6,681,987	\$1,086,399	\$7,768,386	\$6,302,603	-\$2,746,054	\$3,556,549	\$1,288,059	\$2,052,741	\$3,340,800

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

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	169,910,746.00	0.00	169,910,746.00	167,202,935.00	0.00	167,202,935.00	-1.6%
2) Federal Revenue		8100-8299	0.00	6,784,075.00	6,784,075.00	0.00	6,569,291.00	6,569,291.00	-3.2%
3) Other State Revenue		8300-8599	5,874,527.00	30,253,606.00	36,128,133.00	5,957,390.00	23,995,544.00	29,952,934.00	-17.1%
4) Other Local Revenue		8600-8799	1,964,221.00	2,521,985.00	4,486,206.00	0.00	996,309.00	996,309.00	-77.8%
5) TOTAL, REVENUES			177,749,494.00	39,559,666.00	217,309,160.00	173,160,325.00	31,561,144.00	204,721,469.00	-5.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	74,880,537.00	19,706,706.00	94,587,243.00	67,062,696.00	17,473,940.00	84,536,636.00	-10.6%
2) Classified Salaries		2000-2999	20,873,686.00	16,479,186.00	37,352,872.00	21,007,153.00	19,220,724.00	40,227,877.00	7.7%
3) Employee Benefits		3000-3999	34,989,115.00	13,870,191.00	48,859,306.00	34,686,001.00	15,346,783.00	50,032,784.00	2.4%
4) Books and Supplies		4000-4999	1,244,925.00	4,764,865.00	6,009,790.00	1,371,844.00	8,761,923.00	10,133,767.00	68.6%
5) Services and Other Operating Expenditures		5000-5999	10,102,955.00	22,306,134.00	32,409,089.00	12,948,045.00	21,976,256.00	34,924,301.00	7.8%
6) Capital Outlay		6000-6999	423,721.00	671,009.00	1,094,730.00	9,032.00	971,891.00	980,923.00	-10.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,266,126.00	108,121.00	1,374,247.00	1,450,579.00	0.00	1,450,579.00	5.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,638,337.00)	1,768,828.00	(869,509.00)	(1,971,798.00)	1,198,386.00	(773,412.00)	-11.1%
9) TOTAL, EXPENDITURES			141,142,728.00	79,675,040.00	220,817,768.00	136,563,552.00	84,949,903.00	221,513,455.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,606,766.00	(40,115,374.00)	(3,508,608.00)	36,596,773.00	(53,388,759.00)	(16,791,986.00)	378.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	331,026.00	0.00	331,026.00	65,000.00	0.00	65,000.00	-80.4%
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	(38,185,406.00)	38,185,406.00	0.00	(41,606,865.00)	41,606,865.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,516,432.00)	38,185,406.00	(331,026.00)	(41,671,865.00)	41,606,865.00	(65,000.00)	-80.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,909,666.00)	(1,929,968.00)	(3,839,634.00)	(5,075,092.00)	(11,781,894.00)	(16,856,986.00)	339.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,586,310.30	39,040,831.68	71,627,141.98	30,676,644.30	37,110,863.68	67,787,507.98	-5.4%
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)			32,586,310.30	39,040,831.68	71,627,141.98	30,676,644.30	37,110,863.68	67,787,507.98	-5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,586,310.30	39,040,831.68	71,627,141.98	30,676,644.30	37,110,863.68	67,787,507.98	-5.4%
2) Ending Balance, June 30 (E + F1e)			30,676,644.30	37,110,863.68	67,787,507.98	25,601,552.30	25,328,969.68	50,930,521.98	-24.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	37,906,573.68	37,906,573.68	0.00	26,236,436.60	26,236,436.60	-30.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	30,676,644.30	(795,710.00)	29,880,934.30	25,601,552.30	(907,466.92)	24,694,085.38	-17.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	70,837,313.00	0.00	70,837,313.00	69,954,114.00	0.00	69,954,114.00	-1.2%
Education Protection Account State Aid - Current Year		8012	34,619,799.00	0.00	34,619,799.00	26,755,780.00	0.00	26,755,780.00	-22.7%
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	218,425.00	0.00	218,425.00	168,002.00	0.00	168,002.00	-23.1%
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	38,269,027.00	0.00	38,269,027.00	41,851,799.00	0.00	41,851,799.00	9.4%
Unsecured Roll Taxes		8042	141,415.00	0.00	141,415.00	392,182.00	0.00	392,182.00	177.3%
Prior Years' Taxes		8043	1,999,285.00	0.00	1,999,285.00	1,289,859.00	0.00	1,289,859.00	-35.5%
Supplemental Taxes		8044	1,152,378.00	0.00	1,152,378.00	688,664.00	0.00	688,664.00	-40.2%
Education Revenue Augmentation Fund (ERAF)		8045	10,047,040.00	0.00	10,047,040.00	10,615,388.00	0.00	10,615,388.00	5.7%

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	12,626,064.00	0.00	12,626,064.00	15,487,147.00	0.00	15,487,147.00	22.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			169,910,746.00	0.00	169,910,746.00	167,202,935.00	0.00	167,202,935.00	-1.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			169,910,746.00	0.00	169,910,746.00	167,202,935.00	0.00	167,202,935.00	-1.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,941,965.00	2,941,965.00	0.00	3,227,505.00	3,227,505.00	9.7%
Special Education Discretionary Grants		8182	0.00	234,361.00	234,361.00	0.00	244,028.00	244,028.00	4.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		1,933,048.00	1,933,048.00		1,718,964.00	1,718,964.00	-11.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		419,053.00	419,053.00		350,168.00	350,168.00	-16.4%
Title III, Immigrant Student Program	4201	8290		76,472.00	76,472.00		126,026.00	126,026.00	64.8%
Title III, English Learner Program	4203	8290		306,491.00	306,491.00		223,509.00	223,509.00	-27.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		302,051.00	302,051.00		136,788.00	136,788.00	-54.7%
Career and Technical Education	3500-3599	8290		100,148.00	100,148.00		85,837.00	85,837.00	-14.3%
All Other Federal Revenue	All Other	8290	0.00	470,486.00	470,486.00	0.00	456,466.00	456,466.00	-3.0%
TOTAL, FEDERAL REVENUE			0.00	6,784,075.00	6,784,075.00	0.00	6,569,291.00	6,569,291.00	-3.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		12,266,516.00	12,266,516.00		12,150,370.00	12,150,370.00	-0.9%
Prior Years	6500	8319		38,325.00	38,325.00		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%
Mandated Costs Reimbursements		8550	675,109.00	0.00	675,109.00	678,333.00	0.00	678,333.00	0.5%
Lottery - Unrestricted and Instructional Materials		8560	2,385,440.00	998,208.00	3,383,648.00	2,465,079.00	1,002,744.00	3,467,823.00	2.5%
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		691,995.00	691,995.00		691,995.00	691,995.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,244,967.00	1,244,967.00		600,000.00	600,000.00	-51.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,813,978.00	15,013,595.00	17,827,573.00	2,813,978.00	9,550,435.00	12,364,413.00	-30.6%
TOTAL, OTHER STATE REVENUE			5,874,527.00	30,253,606.00	36,128,133.00	5,957,390.00	23,995,544.00	29,952,934.00	-17.1%
OTHER LOCAL REVENUE									

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)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	332,000.00	332,000.00	0.00	0.00	0.00	-100.0%
Interest		8660	730,489.00	0.00	730,489.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	87,873.00	87,873.00	0.00	87,873.00	87,873.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
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	1,233,732.00	1,260,530.00	2,494,262.00	0.00	36,556.00	36,556.00	-98.5%
Tuition		8710	0.00	841,582.00	841,582.00	0.00	871,880.00	871,880.00	3.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	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			1,964,221.00	2,521,985.00	4,486,206.00	0.00	996,309.00	996,309.00	-77.8%
TOTAL, REVENUES			177,749,494.00	39,559,666.00	217,309,160.00	173,160,325.00	31,561,144.00	204,721,469.00	-5.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	59,054,567.00	16,029,273.00	75,083,840.00	53,116,448.00	14,930,053.00	68,046,501.00	-9.4%
Certificated Pupil Support Salaries		1200	5,376,043.00	788,046.00	6,164,089.00	4,875,341.00	424,614.00	5,299,955.00	-14.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,628,416.00	1,286,058.00	8,914,474.00	6,171,530.00	841,755.00	7,013,285.00	-21.3%
Other Certificated Salaries		1900	2,821,511.00	1,603,329.00	4,424,840.00	2,899,377.00	1,277,518.00	4,176,895.00	-5.6%
TOTAL, CERTIFICATED SALARIES			74,880,537.00	19,706,706.00	94,587,243.00	67,062,696.00	17,473,940.00	84,536,636.00	-10.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,804,221.00	9,506,725.00	11,310,946.00	2,195,395.00	12,039,153.00	14,234,548.00	25.8%
Classified Support Salaries		2200	8,364,691.00	5,263,878.00	13,628,569.00	8,397,182.00	5,429,928.00	13,827,110.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	2,050,117.00	273,054.00	2,323,171.00	1,709,363.00	250,641.00	1,960,004.00	-15.6%
Clerical, Technical and Office Salaries		2400	7,718,303.00	728,147.00	8,446,450.00	7,502,430.00	740,562.00	8,242,992.00	-2.4%
Other Classified Salaries		2900	936,354.00	707,382.00	1,643,736.00	1,202,783.00	760,440.00	1,963,223.00	19.4%
TOTAL, CLASSIFIED SALARIES			20,873,686.00	16,479,186.00	37,352,872.00	21,007,153.00	19,220,724.00	40,227,877.00	7.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,893,623.00	3,433,350.00	17,326,973.00	12,564,734.00	3,089,702.00	15,654,436.00	-9.7%
PERS		3201-3202	5,345,551.00	4,303,306.00	9,648,857.00	5,887,088.00	5,296,507.00	11,183,595.00	15.9%
OASDI/Medicare/Alternative		3301-3302	2,684,037.00	1,604,215.00	4,288,252.00	2,640,073.00	1,751,336.00	4,391,409.00	2.4%

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)	
Health and Welfare Benefits		3401-3402	11,024,454.00	3,751,177.00	14,775,631.00	11,701,598.00	4,418,613.00	16,120,211.00	9.1%
Unemployment Insurance		3501-3502	47,402.00	18,231.00	65,633.00	44,245.00	18,958.00	63,203.00	-3.7%
Workers' Compensation		3601-3602	1,733,574.00	662,886.00	2,396,460.00	1,584,105.00	661,311.00	2,245,416.00	-6.3%
OPEB, Allocated		3701-3702	260,474.00	97,026.00	357,500.00	264,158.00	110,356.00	374,514.00	4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,989,115.00	13,870,191.00	48,859,306.00	34,686,001.00	15,346,783.00	50,032,784.00	2.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	2,508,448.00	2,508,448.00	0.00	1,002,744.00	1,002,744.00	-60.0%
Books and Other Reference Materials		4200	7,725.00	175,326.00	183,051.00	10,175.00	63,425.00	73,600.00	-59.8%
Materials and Supplies		4300	1,193,127.00	1,425,733.00	2,618,860.00	1,300,165.00	7,012,780.00	8,312,945.00	217.4%
Noncapitalized Equipment		4400	44,073.00	654,900.00	698,973.00	61,504.00	682,454.00	743,958.00	6.4%
Food		4700	0.00	458.00	458.00	0.00	520.00	520.00	13.5%
TOTAL, BOOKS AND SUPPLIES			1,244,925.00	4,764,865.00	6,009,790.00	1,371,844.00	8,761,923.00	10,133,767.00	68.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	252,087.00	252,087.00	0.00	393,987.00	393,987.00	56.3%
Travel and Conferences		5200	48,155.00	82,380.00	130,535.00	43,971.00	14,844.00	58,815.00	-54.9%
Dues and Memberships		5300	39,974.00	11,961.00	51,935.00	47,961.00	1,414.00	49,375.00	-4.9%
Insurance		5400 - 5450	2,238,736.00	0.00	2,238,736.00	2,238,736.00	0.00	2,238,736.00	0.0%
Operations and Housekeeping Services		5500	2,865,286.00	7,974.00	2,873,260.00	3,656,907.00	24,223.00	3,681,130.00	28.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	269,953.00	508,318.00	778,271.00	619,292.00	792,219.00	1,411,511.00	81.4%
Transfers of Direct Costs		5710	(1,107,184.00)	1,107,184.00	0.00	(1,104,583.00)	1,104,583.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(178,729.00)	610,897.00	432,168.00	40,782.00	301,485.00	342,267.00	-20.8%
Professional/Consulting Services and Operating Expenditures		5800	5,744,647.00	19,718,166.00	25,462,813.00	7,180,596.00	19,328,545.00	26,509,141.00	4.1%
Communications		5900	182,117.00	7,167.00	189,284.00	224,383.00	14,956.00	239,339.00	26.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,102,955.00	22,306,134.00	32,409,089.00	12,948,045.00	21,976,256.00	34,924,301.00	7.8%
CAPITAL OUTLAY									
Land		6100	41,678.00	0.00	41,678.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	206,219.00	206,219.00	0.00	188,756.00	188,756.00	-8.5%
Buildings and Improvements of Buildings		6200	232,981.00	157,554.00	390,535.00	0.00	253,162.00	253,162.00	-35.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	149,062.00	87,109.00	236,171.00	9,032.00	281,403.00	290,435.00	23.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	220,127.00	220,127.00	0.00	248,570.00	248,570.00	12.9%
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			423,721.00	671,009.00	1,094,730.00	9,032.00	971,891.00	980,923.00	-10.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	5,206.00	0.00	5,206.00	New
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	75,025.00	0.00	75,025.00	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	304,261.00	10,052.00	314,313.00	426,591.00	0.00	426,591.00	35.7%
Other Debt Service - Principal		7439	961,865.00	98,069.00	1,059,934.00	943,757.00	0.00	943,757.00	-11.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,266,126.00	108,121.00	1,374,247.00	1,450,579.00	0.00	1,450,579.00	5.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,768,828.00)	1,768,828.00	0.00	(1,198,386.00)	1,198,386.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(869,509.00)	0.00	(869,509.00)	(773,412.00)	0.00	(773,412.00)	-11.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,638,337.00)	1,768,828.00	(869,509.00)	(1,971,798.00)	1,198,386.00	(773,412.00)	-11.1%
TOTAL, EXPENDITURES			141,142,728.00	79,675,040.00	220,817,768.00	136,563,552.00	84,949,903.00	221,513,455.00	0.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	331,026.00	0.00	331,026.00	65,000.00	0.00	65,000.00	-80.4%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			331,026.00	0.00	331,026.00	65,000.00	0.00	65,000.00	-80.4%
OTHER SOURCES/USES									
SOURCES									
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%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(38,185,406.00)	38,185,406.00	0.00	(41,606,865.00)	41,606,865.00	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			(38,185,406.00)	38,185,406.00	0.00	(41,606,865.00)	41,606,865.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(38,516,432.00)	38,185,406.00	(331,026.00)	(41,671,865.00)	41,606,865.00	(65,000.00)	-80.4%

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

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	169,910,746.00	0.00	169,910,746.00	167,202,935.00	0.00	167,202,935.00	-1.6%
2) Federal Revenue		8100-8299	0.00	6,784,075.00	6,784,075.00	0.00	6,569,291.00	6,569,291.00	-3.2%
3) Other State Revenue		8300-8599	5,874,527.00	30,253,606.00	36,128,133.00	5,957,390.00	23,995,544.00	29,952,934.00	-17.1%
4) Other Local Revenue		8600-8799	1,964,221.00	2,521,985.00	4,486,206.00	0.00	996,309.00	996,309.00	-77.8%
5) TOTAL, REVENUES			177,749,494.00	39,559,666.00	217,309,160.00	173,160,325.00	31,561,144.00	204,721,469.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	81,652,503.00	57,727,066.00	139,379,569.00	75,833,032.00	59,474,867.00	135,307,899.00	-2.9%
2) Instruction - Related Services	2000-2999		18,761,713.00	6,790,641.00	25,552,354.00	17,699,738.00	5,953,457.00	23,653,195.00	-7.4%
3) Pupil Services	3000-3999		12,632,981.00	5,023,875.00	17,656,856.00	11,553,825.00	6,632,562.00	18,186,387.00	3.0%
4) Ancillary Services	4000-4999		964,989.00	654,593.00	1,619,582.00	1,372,277.00	682,372.00	2,054,649.00	26.9%
5) Community Services	5000-5999		155.00	156,277.00	156,432.00	835.00	198,905.00	199,740.00	27.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	1,068,727.00	0.00	1,068,727.00	New
7) General Administration	7000-7999		13,432,989.00	2,208,458.00	15,641,447.00	14,115,794.00	2,380,033.00	16,495,827.00	5.5%
8) Plant Services	8000-8999		12,431,272.00	7,006,009.00	19,437,281.00	13,169,853.00	9,627,444.00	22,797,297.00	17.3%
9) Other Outgo	9000-9999		1,266,126.00	108,121.00	1,374,247.00	1,624,468.00	0.00	1,624,468.00	18.2%
10) TOTAL, EXPENDITURES			141,142,728.00	79,675,040.00	220,817,768.00	136,438,549.00	84,949,640.00	221,388,189.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,606,766.00	(40,115,374.00)	(3,508,608.00)	36,721,776.00	(53,388,496.00)	(16,666,720.00)	375.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	331,026.00	0.00	331,026.00	65,000.00	0.00	65,000.00	-80.4%
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	(38,185,406.00)	38,185,406.00	0.00	(41,606,865.00)	41,606,865.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,516,432.00)	38,185,406.00	(331,026.00)	(41,671,865.00)	41,606,865.00	(65,000.00)	-80.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,909,666.00)	(1,929,968.00)	(3,839,634.00)	(4,950,089.00)	(11,781,631.00)	(16,731,720.00)	335.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,586,310.30	39,040,831.68	71,627,141.98	30,676,644.30	37,110,863.68	67,787,507.98	-5.4%

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

Description			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)			32,586,310.30	39,040,831.68	71,627,141.98	30,676,644.30	37,110,863.68	67,787,507.98	-5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,586,310.30	39,040,831.68	71,627,141.98	30,676,644.30	37,110,863.68	67,787,507.98	-5.4%
2) Ending Balance, June 30 (E + F1e)			30,676,644.30	37,110,863.68	67,787,507.98	25,726,555.30	25,329,232.68	51,055,787.98	-24.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	37,906,573.68	37,906,573.68	0.00	26,236,436.60	26,236,436.60	-30.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	30,676,644.30	(795,710.00)	29,880,934.30	25,601,552.30	(907,466.92)	24,694,085.38	-17.4%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	4,491,283.57	4,761,288.57
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	319,747.00	319,747.00
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	1.00	1.00
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	830.00	830.00
3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	24,263.00	24,263.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	55,994.00	55,994.00
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	199,082.00	199,082.00
4201	ESSA: Title III, Immigrant Student Program	20,309.00	20,309.00
4203	ESSA: Title III, English Learner Student Program	189,428.00	189,428.00
5650	FEMA Public Assistance Funds	2,921,716.00	2,921,716.00
5810	Other Restricted Federal	2,459.00	2,459.00
6010	After School Education and Safety (ASES)	156,366.00	748,213.00
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	533,350.00	533,350.00
6266	Educator Effectiveness, FY 2021-22	1,396,618.24	1,111,533.24
6300	Lottery: Instructional Materials	1,700,026.39	1,700,026.39
6385	Governor's CTE Initiative: California Partnership Academies	243,672.00	243,672.00
6387	Career Technical Education Incentive Grant Program	721,912.00	1,104,706.00
6388	Strong Workforce Program	920,030.00	920,030.00
6500	Special Education	750,057.00	750,057.00
6546	Mental Health-Related Services	2.00	2.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,401,676.64	3,372,655.64
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,506,117.00	1,515,869.00
7029	Child Nutrition: Food Service Staff Training Funds	1.00	1.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,151,665.00	0.00
7311	Classified School Employee Professional Development Block Grant	79,952.08	0.00
7412	A-G Access/Success Grant	514,321.59	514,321.59
7413	A-G Learning Loss Mitigation Grant	133,903.92	133,903.92
7415	Classified School Employee Summer Assistance Program	392,509.70	728,522.70
7435	Learning Recovery Emergency Block Grant	7,040,627.42	2,190,958.42
7810	Other Restricted State	119,779.00	119,779.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,955,478.50	308,746.50
9010	Other Restricted Local	3,963,395.63	1,744,971.63
Total, Restricted Balance		37,906,573.68	26,236,436.60

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	549,316.00	448,786.00	-18.3%
3) Other State Revenue		8300-8599	4,496,337.00	4,487,336.00	-0.2%
4) Other Local Revenue		8600-8799	306,286.00	306,286.00	0.0%
5) TOTAL, REVENUES			5,351,939.00	5,242,408.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,402,032.00	2,312,694.00	-3.7%
2) Classified Salaries		2000-2999	801,022.00	975,605.00	21.8%
3) Employee Benefits		3000-3999	1,099,484.00	1,108,254.00	0.8%
4) Books and Supplies		4000-4999	677,268.00	763,034.00	12.7%
5) Services and Other Operating Expenditures		5000-5999	517,668.00	329,295.00	-36.4%
6) Capital Outlay		6000-6999	72,430.00	318,173.00	339.3%
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	265,425.00	250,125.00	-5.8%
9) TOTAL, EXPENDITURES			5,835,329.00	6,057,180.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(483,390.00)	(814,772.00)	68.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(483,390.00)	(814,772.00)	68.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,495,902.64	4,012,512.64	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,495,902.64	4,012,512.64	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,495,902.64	4,012,512.64	-10.8%
2) Ending Balance, June 30 (E + F1e)			4,012,512.64	3,197,740.64	-20.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,851,633.16	1,459,020.16	-21.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,160,879.48	1,738,720.48	-19.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	549,316.00	448,786.00	-18.3%
TOTAL, FEDERAL REVENUE			549,316.00	448,786.00	-18.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	4,472,749.00	4,472,749.00	0.0%
All Other State Revenue	All Other	8590	23,588.00	14,587.00	-38.2%
TOTAL, OTHER STATE REVENUE			4,496,337.00	4,487,336.00	-0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	134,878.00	134,878.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	113,298.00	113,298.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	58,110.00	58,110.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			306,286.00	306,286.00	0.0%
TOTAL, REVENUES			5,351,939.00	5,242,408.00	-2.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,658,075.00	1,563,322.00	-5.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	168,960.00	171,153.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	321,649.00	292,839.00	-9.0%
Other Certificated Salaries		1900	253,348.00	285,380.00	12.6%
TOTAL, CERTIFICATED SALARIES			2,402,032.00	2,312,694.00	-3.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	192,499.00	250,390.00	30.1%
Classified Support Salaries		2200	208,674.00	263,573.00	26.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	399,849.00	461,244.00	15.4%
Other Classified Salaries		2900	0.00	398.00	New
TOTAL, CLASSIFIED SALARIES			801,022.00	975,605.00	21.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	465,786.00	441,506.00	-5.2%
PERS		3201-3202	193,553.00	224,609.00	16.0%
OASDI/Medicare/Alternative		3301-3302	102,391.00	104,100.00	1.7%
Health and Welfare Benefits		3401-3402	268,113.00	267,285.00	-0.3%
Unemployment Insurance		3501-3502	1,665.00	1,676.00	0.7%
Workers' Compensation		3601-3602	59,288.00	59,186.00	-0.2%
OPEB, Allocated		3701-3702	8,688.00	9,892.00	13.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,099,484.00	1,108,254.00	0.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	171,646.00	289,859.00	68.9%
Materials and Supplies		4300	114,334.00	120,049.00	5.0%
Noncapitalized Equipment		4400	391,288.00	353,126.00	-9.8%
TOTAL, BOOKS AND SUPPLIES			677,268.00	763,034.00	12.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	4,000.00	2,340.00	-41.5%
Travel and Conferences		5200	20,688.00	10,446.00	-49.5%
Dues and Memberships		5300	500.00	167.00	-66.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	36,350.00	19,172.00	-47.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,169.00	2,479.00	112.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,157.00	4,963.00	-3.8%
Professional/Consulting Services and Operating Expenditures		5800	402,268.00	257,570.00	-36.0%
Communications		5900	47,536.00	32,158.00	-32.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			517,668.00	329,295.00	-36.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,074.00	4,468.00	-55.6%
Buildings and Improvements of Buildings		6200	9,347.00	9,443.00	1.0%
Equipment		6400	53,009.00	304,262.00	474.0%
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			72,430.00	318,173.00	339.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	265,425.00	250,125.00	-5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			265,425.00	250,125.00	-5.8%
TOTAL, EXPENDITURES			5,835,329.00	6,057,180.00	3.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	549,316.00	448,786.00	-18.3%
3) Other State Revenue		8300-8599	4,496,337.00	4,487,336.00	-0.2%
4) Other Local Revenue		8600-8799	306,286.00	306,286.00	0.0%
5) TOTAL, REVENUES			5,351,939.00	5,242,408.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,290,600.00	3,174,071.00	-3.5%
2) Instruction - Related Services	2000-2999		1,630,363.00	1,603,640.00	-1.6%
3) Pupil Services	3000-3999		220,502.00	210,513.00	-4.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		265,425.00	312,901.00	17.9%
8) Plant Services	8000-8999		428,439.00	756,055.00	76.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,835,329.00	6,057,180.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(483,390.00)	(814,772.00)	68.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(483,390.00)	(814,772.00)	68.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,495,902.64	4,012,512.64	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,495,902.64	4,012,512.64	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,495,902.64	4,012,512.64	-10.8%
2) Ending Balance, June 30 (E + F1e)			4,012,512.64	3,197,740.64	-20.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,851,633.16	1,459,020.16	-21.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,160,879.48	1,738,720.48	-19.5%

				2023-24 Estimated Actuals	2024-25 Budget
Resource		Description			
	3926	Adult Education: Integrated English Literacy and Civics Education		2.00	2.00
	6391	Adult Education Program		1,851,631.16	1,459,018.16
Total, Restricted Balance				1,851,633.16	1,459,020.16

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	295,822.00	300,569.00	1.6%
3) Other State Revenue		8300-8599	899,534.00	865,237.00	-3.8%
4) Other Local Revenue		8600-8799	2,638,841.00	3,042,667.00	15.3%
5) TOTAL, REVENUES			3,834,197.00	4,208,473.00	9.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,626,949.00	1,265,767.00	-22.2%
2) Classified Salaries		2000-2999	1,179,048.00	1,057,491.00	-10.3%
3) Employee Benefits		3000-3999	1,221,142.00	1,160,946.00	-4.9%
4) Books and Supplies		4000-4999	156,354.00	444,510.00	184.3%
5) Services and Other Operating Expenditures		5000-5999	(216,799.00)	(14,298.00)	-93.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	425,028.00	228,104.00	-46.3%
9) TOTAL, EXPENDITURES			4,391,722.00	4,142,520.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(557,525.00)	65,953.00	-111.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	331,025.00	65,000.00	-80.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	(1.00)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			331,024.00	65,000.00	-80.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,501.00)	130,953.00	-157.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	484,622.18	258,121.18	-46.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			484,622.18	258,121.18	-46.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			484,622.18	258,121.18	-46.7%
2) Ending Balance, June 30 (E + F1e)			258,121.18	389,074.18	50.7%
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	258,209.75	389,157.18	50.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(88.57)	(83.00)	-6.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	35,032.00	35,032.00	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	260,790.00	265,537.00	1.8%
TOTAL, FEDERAL REVENUE			295,822.00	300,569.00	1.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	963.00	963.00	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	898,571.00	864,274.00	-3.8%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			899,534.00	865,237.00	-3.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	252.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,638,589.00	3,042,667.00	15.3%
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			2,638,841.00	3,042,667.00	15.3%
TOTAL, REVENUES			3,834,197.00	4,208,473.00	9.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,427,879.00	1,167,352.00	-18.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	199,070.00	98,019.00	-50.8%
Other Certificated Salaries		1900	0.00	396.00	New
TOTAL, CERTIFICATED SALARIES			1,626,949.00	1,265,767.00	-22.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	981,251.00	884,589.00	-9.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	42,796.00	53,691.00	25.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	155,001.00	119,211.00	-23.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,179,048.00	1,057,491.00	-10.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	162,464.00	141,407.00	-13.0%
PERS		3201-3202	450,469.00	424,779.00	-5.7%
OASDI/Medicare/Alternative		3301-3302	150,188.00	131,780.00	-12.3%
Health and Welfare Benefits		3401-3402	397,958.00	412,956.00	3.8%
Unemployment Insurance		3501-3502	1,416.00	1,189.00	-16.0%
Workers' Compensation		3601-3602	51,094.00	41,842.00	-18.1%
OPEB, Allocated		3701-3702	7,553.00	6,993.00	-7.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,221,142.00	1,160,946.00	-4.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,396.00	290,833.00	477.1%
Noncapitalized Equipment		4400	569.00	20,116.00	3,435.3%
Food		4700	105,389.00	133,561.00	26.7%
TOTAL, BOOKS AND SUPPLIES			156,354.00	444,510.00	184.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	970.00	367.00	-62.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,433.00	67,968.00	249.8%
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	(522,825.00)	(348,998.00)	-33.2%
Professional/Consulting Services and Operating Expenditures		5800	284,665.00	263,496.00	-7.4%
Communications		5900	958.00	2,869.00	199.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(216,799.00)	(14,298.00)	-93.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	425,028.00	228,104.00	-46.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			425,028.00	228,104.00	-46.3%
TOTAL, EXPENDITURES			4,391,722.00	4,142,520.00	-5.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	331,025.00	65,000.00	-80.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			331,025.00	65,000.00	-80.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(1.00)	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(1.00)	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			331,024.00	65,000.00	-80.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	295,822.00	300,569.00	1.6%
3) Other State Revenue		8300-8599	899,534.00	865,237.00	-3.8%
4) Other Local Revenue		8600-8799	2,638,841.00	3,042,667.00	15.3%
5) TOTAL, REVENUES			3,834,197.00	4,208,473.00	9.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,175,137.00	3,236,198.00	1.9%
2) Instruction - Related Services	2000-2999		487,022.00	310,081.00	-36.3%
3) Pupil Services	3000-3999		72,463.00	139,710.00	92.8%
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		425,028.00	228,104.00	-46.3%
8) Plant Services	8000-8999		197,811.00	228,427.00	15.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,357,461.00	4,142,520.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(523,264.00)	65,953.00	-112.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	331,025.00	65,000.00	-80.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	(1.00)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			331,024.00	65,000.00	-80.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(192,240.00)	130,953.00	-168.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	484,622.18	258,121.18	-46.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			484,622.18	258,121.18	-46.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			484,622.18	258,121.18	-46.7%
2) Ending Balance, June 30 (E + F1e)			292,382.18	389,074.18	33.1%
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	258,209.75	389,157.18	50.7%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(88.57)	(83.00)	-6.3%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	238.92	238.92
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	167,734.00	167,734.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	607.00	607.00
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	20,366.85	20,366.85
6130	Child Development: Center-Based Reserve Account	69,262.98	69,262.98
9010	Other Restricted Local	0.00	130,947.43
Total, Restricted Balance		258,209.75	389,157.18

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,590,634.00	2,068,966.00	-20.1%
3) Other State Revenue		8300-8599	4,451,627.00	4,234,765.00	-4.9%
4) Other Local Revenue		8600-8799	277,497.00	255,997.00	-7.7%
5) TOTAL, REVENUES			7,319,758.00	6,559,728.00	-10.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,369,828.00	2,620,574.00	10.6%
3) Employee Benefits		3000-3999	878,416.00	1,114,057.00	26.8%
4) Books and Supplies		4000-4999	1,928,509.00	1,989,804.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	151,120.00	94,841.00	-37.2%
6) Capital Outlay		6000-6999	200,960.00	445,269.00	121.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	179,056.00	295,183.00	64.9%
9) TOTAL, EXPENDITURES			5,707,889.00	6,559,728.00	14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,611,869.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,611,869.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,047,288.54	5,659,157.54	39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,047,288.54	5,659,157.54	39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,047,288.54	5,659,157.54	39.8%
2) Ending Balance, June 30 (E + F1e)			5,659,157.54	5,659,157.54	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	5,646,258.61	5,646,258.61	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	12,898.93	12,898.93	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,590,634.00	2,068,966.00	-20.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,590,634.00	2,068,966.00	-20.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,451,627.00	4,234,765.00	-4.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,451,627.00	4,234,765.00	-4.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	242,497.00	222,497.00	-8.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,000.00	33,500.00	-4.3%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			277,497.00	255,997.00	-7.7%
TOTAL, REVENUES			7,319,758.00	6,559,728.00	-10.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,589,114.00	1,910,946.00	20.3%
Classified Supervisors' and Administrators' Salaries		2300	627,309.00	591,584.00	-5.7%
Clerical, Technical and Office Salaries		2400	123,273.00	82,830.00	-32.8%
Other Classified Salaries		2900	30,132.00	35,214.00	16.9%
TOTAL, CLASSIFIED SALARIES			2,369,828.00	2,620,574.00	10.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	484,421.00	606,525.00	25.2%
OASDI/Medicare/Alternative		3301-3302	178,267.00	200,500.00	12.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	165,249.00	250,645.00	51.7%
Unemployment Insurance		3501-3502	1,227.00	1,327.00	8.1%
Workers' Compensation		3601-3602	43,154.00	47,183.00	9.3%
OPEB, Allocated		3701-3702	6,098.00	7,877.00	29.2%
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			878,416.00	1,114,057.00	26.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	121,453.00	151,055.00	24.4%
Noncapitalized Equipment		4400	0.00	212,789.00	New
Food		4700	1,807,056.00	1,625,960.00	-10.0%
TOTAL, BOOKS AND SUPPLIES			1,928,509.00	1,989,804.00	3.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,459.00	3,677.00	6.3%
Dues and Memberships		5300	2,146.00	1,518.00	-29.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,750.00	10,959.00	-14.0%
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	85,500.00	1,768.00	-97.9%
Professional/Consulting Services and Operating Expenditures		5800	45,880.00	75,044.00	63.6%
Communications		5900	1,385.00	1,875.00	35.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			151,120.00	94,841.00	-37.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	200,960.00	445,269.00	121.6%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			200,960.00	445,269.00	121.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	179,056.00	295,183.00	64.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			179,056.00	295,183.00	64.9%
TOTAL, EXPENDITURES			5,707,889.00	6,559,728.00	14.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,590,634.00	2,068,966.00	-20.1%
3) Other State Revenue		8300-8599	4,451,627.00	4,234,765.00	-4.9%
4) Other Local Revenue		8600-8799	277,497.00	255,997.00	-7.7%
5) TOTAL, REVENUES			7,319,758.00	6,559,728.00	-10.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,433,083.00	6,253,586.00	15.1%
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		179,056.00	295,183.00	64.9%
8) Plant Services	8000-8999		95,750.00	10,959.00	-88.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,707,889.00	6,559,728.00	14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,611,869.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,611,869.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,047,288.54	5,659,157.54	39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,047,288.54	5,659,157.54	39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,047,288.54	5,659,157.54	39.8%
2) Ending Balance, June 30 (E + F1e)			5,659,157.54	5,659,157.54	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	5,646,258.61	5,646,258.61	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	12,898.93	12,898.93	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,289,846.43	5,289,846.43
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	4,318.57	4,318.57
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	135,231.61	135,231.61
7033	Child Nutrition: School Food Best Practices Apportionment	216,862.00	216,862.00
Total, Restricted Balance		5,646,258.61	5,646,258.61

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,815.00	0.00	-100.0%
5) TOTAL, REVENUES			10,815.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,815.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,815.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	483,710.03	494,525.03	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			483,710.03	494,525.03	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			483,710.03	494,525.03	2.2%
2) Ending Balance, June 30 (E + F1e)			494,525.03	494,525.03	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		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	494,525.03	444,525.03	-10.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,815.00	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			10,815.00	0.00	-100.0%
TOTAL, REVENUES			10,815.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,815.00	0.00	-100.0%
5) TOTAL, REVENUES			10,815.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,815.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,815.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	483,710.03	494,525.03	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			483,710.03	494,525.03	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			483,710.03	494,525.03	2.2%
2) Ending Balance, June 30 (E + F1e)			494,525.03	494,525.03	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	494,525.03	444,525.03	-10.1%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	112,552.00	0.00	-100.0%
5) TOTAL, REVENUES			112,552.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,578.00	0.00	-100.0%
3) Employee Benefits		3000-3999	6,190.00	0.00	-100.0%
4) Books and Supplies		4000-4999	20,226.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	54,072.00	0.00	-100.0%
6) Capital Outlay		6000-6999	644,812.00	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			739,878.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(627,326.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(627,326.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,197,660.52	4,570,334.52	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,197,660.52	4,570,334.52	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,197,660.52	4,570,334.52	-12.1%
2) Ending Balance, June 30 (E + F1e)			4,570,334.52	4,570,334.52	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	4,570,334.52	4,570,334.52	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	112,552.00	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			112,552.00	0.00	-100.0%
TOTAL, REVENUES			112,552.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,578.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,578.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,338.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,006.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,539.00	0.00	-100.0%
Unemployment Insurance		3501-3502	7.00	0.00	-100.0%
Workers' Compensation		3601-3602	263.00	0.00	-100.0%
OPEB, Allocated		3701-3702	37.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,190.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,047.00	0.00	-100.0%
Noncapitalized Equipment		4400	16,179.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			20,226.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	54,072.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,072.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	25,915.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	461,204.00	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	157,693.00	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			644,812.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			739,878.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	112,552.00	0.00	-100.0%
5) TOTAL, REVENUES			112,552.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		739,878.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			739,878.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(627,326.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(627,326.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,197,660.52	4,570,334.52	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,197,660.52	4,570,334.52	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,197,660.52	4,570,334.52	-12.1%
2) Ending Balance, June 30 (E + F1e)			4,570,334.52	4,570,334.52	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	4,570,334.52	4,570,334.52	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,862,132.00	1,862,132.00	0.0%
5) TOTAL, REVENUES			1,862,132.00	1,862,132.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,745.00	10,000.00	264.3%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,745.00	10,000.00	264.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,859,387.00	1,852,132.00	-0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,859,387.00	1,852,132.00	-0.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,816,597.86	8,675,984.86	27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,816,597.86	8,675,984.86	27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,816,597.86	8,675,984.86	27.3%
2) Ending Balance, June 30 (E + F1e)			8,675,984.86	10,528,116.86	21.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,499,348.12	10,351,480.12	21.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	176,636.74	176,636.74	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	144,121.00	144,121.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,718,011.00	1,718,011.00	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			1,862,132.00	1,862,132.00	0.0%
TOTAL, REVENUES			1,862,132.00	1,862,132.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,745.00	10,000.00	264.3%
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			2,745.00	10,000.00	264.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,745.00	10,000.00	264.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,862,132.00	1,862,132.00	0.0%
5) TOTAL, REVENUES			1,862,132.00	1,862,132.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,745.00	10,000.00	264.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,745.00	10,000.00	264.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,859,387.00	1,852,132.00	-0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,859,387.00	1,852,132.00	-0.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,816,597.86	8,675,984.86	27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,816,597.86	8,675,984.86	27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,816,597.86	8,675,984.86	27.3%
2) Ending Balance, June 30 (E + F1e)			8,675,984.86	10,528,116.86	21.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,499,348.12	10,351,480.12	21.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	176,636.74	176,636.74	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	8,499,348.12	10,351,480.12
Total, Restricted Balance		8,499,348.12	10,351,480.12

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,365,752.00	0.00	-100.0%
5) TOTAL, REVENUES			1,365,752.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	449,394.00	0.00	-100.0%
6) Capital Outlay		6000-6999	75,347.00	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			524,741.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			841,011.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			841,011.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,326,880.17	18,167,891.17	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,326,880.17	18,167,891.17	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,326,880.17	18,167,891.17	4.9%
2) Ending Balance, June 30 (E + F1e)			18,167,891.17	18,167,891.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,697,061.01	12,697,061.01	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,470,830.16	5,470,830.16	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,019,380.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	346,372.00	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			1,365,752.00	0.00	-100.0%
TOTAL, REVENUES			1,365,752.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,538.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	436,856.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			449,394.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,347.00	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			75,347.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			524,741.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,365,752.00	0.00	-100.0%
5) TOTAL, REVENUES			1,365,752.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		524,741.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			524,741.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			841,011.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			841,011.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,326,880.17	18,167,891.17	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,326,880.17	18,167,891.17	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,326,880.17	18,167,891.17	4.9%
2) Ending Balance, June 30 (E + F1e)			18,167,891.17	18,167,891.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,697,061.01	12,697,061.01	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	5,470,830.16	5,470,830.16	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	12,697,061.01	12,697,061.01
Total, Restricted Balance		12,697,061.01	12,697,061.01

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,820,505.00	1,356,805.00	-25.5%
5) TOTAL, REVENUES			1,820,505.00	1,356,805.00	-25.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,836,681.00	1,112,140.00	-39.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,836,691.00	1,112,140.00	-39.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,186.00)	244,665.00	-1,611.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(16,186.00)	244,665.00	-1,611.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	150,261.43	134,075.43	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,261.43	134,075.43	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			150,261.43	134,075.43	-10.8%
2) Ending Net Position, June 30 (E + F1e)			134,075.43	378,740.43	182.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	134,075.43	378,740.43	182.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,820,505.00	1,356,805.00	-25.5%
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			1,820,505.00	1,356,805.00	-25.5%
TOTAL, REVENUES			1,820,505.00	1,356,805.00	-25.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	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			1.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,836,681.00	1,112,140.00	-39.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,836,681.00	1,112,140.00	-39.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,836,691.00	1,112,140.00	-39.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,820,505.00	1,356,805.00	-25.5%
5) TOTAL, REVENUES			1,820,505.00	1,356,805.00	-25.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,836,691.00	1,112,140.00	-39.4%
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			1,836,691.00	1,112,140.00	-39.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,186.00)	244,665.00	-1,611.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(16,186.00)	244,665.00	-1,611.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	150,261.43	134,075.43	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,261.43	134,075.43	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			150,261.43	134,075.43	-10.8%
2) Ending Net Position, June 30 (E + F1e)			134,075.43	378,740.43	182.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	134,075.43	378,740.43	182.5%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	0.00	-100.0%
5) TOTAL, REVENUES			25,000.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			25,000.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,331,804.53	1,356,804.53	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,331,804.53	1,356,804.53	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,331,804.53	1,356,804.53	1.9%
2) Ending Net Position, June 30 (E + F1e)			1,356,804.53	1,356,804.53	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,356,804.53	1,356,804.53	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	40,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,000.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	0.00	-100.0%
TOTAL, REVENUES			25,000.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	0.00	-100.0%
5) TOTAL, REVENUES			25,000.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			25,000.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,331,804.53	1,356,804.53	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,331,804.53	1,356,804.53	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,331,804.53	1,356,804.53	1.9%
2) Ending Net Position, June 30 (E + F1e)			1,356,804.53	1,356,804.53	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,356,804.53	1,356,804.53	0.0%

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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,445.81	13,505.75	14,020.51	13,383.56	13,383.56	13,625.34
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,445.81	13,505.75	14,020.51	13,383.56	13,383.56	13,625.34
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,445.81	13,505.75	14,020.51	13,383.56	13,383.56	13,625.34
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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: Burbank Unified School District

Date: 06/03/2024

Adoption Date: 06/20/2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Burbank City Hall

Date: 06/06/2024

Time: _____

Contact person for additional information on the budget reports:

Name: Andrew Cantwell

Title: Assistant Superintendent Administrative Services

Telephone: 818-729-4473

E-mail: andrewcantwell@burbankusd.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?		
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?		
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?		
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)?		
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?		
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?		
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)?		
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)		
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?		
A2	Independent Position Control	Is personnel position control independent from the payroll system?		
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?		
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?		
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?		
A7	Independent Financial System	Is the district's financial system independent from the county office system?		
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).		
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?		

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

West San Gabriel Valley JPA

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Andrew Cantwell
Title: Assistant Superintendent, Business
Telephone: 818-729-4400
E-mail: andrewcantwell@burbankusd.org

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	94,587,243.00	301	0.00	303	94,587,243.00	305	93,559.00		307	94,493,684.00	309
2000 - Classified Salaries	37,352,872.00	311	136,275.00	313	37,216,597.00	315	7,180.00		317	37,209,417.00	319
3000 - Employee Benefits	48,859,306.00	321	377,205.00	323	48,482,101.00	325	27,393.00		327	48,454,708.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,229,917.00	331	177,578.00	333	6,052,339.00	335	2,598,647.00		337	3,453,692.00	339
5000 - Services . . . & 7300 - Indirect Costs	31,539,580.00	341	184,235.00	343	31,355,345.00	345	13,521,275.00		347	17,834,070.00	349
TOTAL					217,693,625.00	365	TOTAL			201,445,571.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	74,749,785.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,508,491.00	380
3. STRS.	3101 & 3102	13,666,024.00	382
4. PERS.	3201 & 3202	3,571,037.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,149,926.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	9,315,498.00	385
7. Unemployment Insurance.	3501 & 3502	43,086.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,578,055.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		115,581,902.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		69,668.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		115,512,234.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		57.34%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

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

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

19 64337 0000000
Form CEB
F8BJH8HCU1(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	85,529,808.00	301	0.00	303	85,529,808.00	305	55,971.00		307	85,473,837.00	309
2000 - Classified Salaries	40,070,958.00	311	146,490.00	313	39,924,468.00	315	17,059.00		317	39,907,409.00	319
3000 - Employee Benefits	50,350,979.00	321	430,306.00	323	49,920,673.00	325	22,143.00		327	49,898,530.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,382,337.00	331	1,436,108.00	333	8,946,229.00	335	1,021,396.00		337	7,924,833.00	339
5000 - Services. . . & 7300 - Indirect Costs	34,150,889.00	341	131,500.00	343	34,019,389.00	345	11,747,105.00		347	22,272,284.00	349
TOTAL					218,340,567.00	365	TOTAL			205,476,893.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	112,726,327.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	34,232.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	112,692,095.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	54.84%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	54.84%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)16%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	205,476,893.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	328,763.03	

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

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	179,217,696.00		179,217,696.00			179,217,696.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	15,215,614.00		15,215,614.00			15,215,614.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	103,070,161.00		103,070,161.00			103,070,161.00	
Total/Net OPEB Liability	68,319,235.00		68,319,235.00			68,319,235.00	
Compensated Absences Payable	1,997,367.00		1,997,367.00			1,997,367.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	367,820,073.00	0.00	367,820,073.00	0.00	0.00	367,820,073.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	221,148,794.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,244,545.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	156,404.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,094,730.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,374,247.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	331,026.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	180,000.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	841,582.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,977,989.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				210,926,260.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				13,505.75
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,617.52

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	188,422,653.96	14,194.50
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	188,422,653.96	14,194.50
B. Required effort (Line A.2 times 90%)	169,580,388.56	12,775.05
C. Current year expenditures (Line I.E and Line II.B)	210,926,260.00	15,617.52
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 9,678,039.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 170,763,882.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.67%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 11,668,090.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,082,879.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	137,323.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,047,136.22
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,935,428.22
9. Carry-Forward Adjustment (Part IV, Line F)	(2,368,340.32)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,567,087.90
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	139,077,874.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,552,354.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	17,602,924.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,619,582.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	156,432.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,160,656.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	294,007.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	145,623.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	17,420,874.78
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,493,474.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,861,305.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,520,817.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	215,905,922.78
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.38%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.28%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	15,935,428.22
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,617,515.37
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.69%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.69%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.43%) times Part III, Line B19); zero if positive	(2,368,340.32)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(2,368,340.32)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.28%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1184170.16) is applied to the current year calculation and the remainder (\$-1184170.16) is deferred to one or more future years:	6.83%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-789446.77) is applied to the current year calculation and the remainder (\$-1578893.55) is deferred to one or more future years:	7.02%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(2,368,340.32)

Approved
indirect
cost rate: 9.69%

Highest
rate used
in any
program: 11.43%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,205,634.00	388,539.00	9.24%
01	3010	1,470,781.00	142,520.00	9.69%
01	3182	49,596.00	3,735.00	7.53%
01	3550	71,963.00	3,922.00	5.45%
01	4035	330,987.00	32,072.00	9.69%
01	4127	70,000.00	6,783.00	9.69%
01	4201	51,201.00	4,962.00	9.69%
01	4203	106,722.00	10,341.00	9.69%
01	5634	15,191.00	863.00	5.68%
01	6010	508,856.00	26,337.00	5.18%
01	6053	165,368.00	16,024.00	9.69%
01	6266	976,260.00	94,599.00	9.69%
01	6385	26,987.00	2,615.00	9.69%
01	6387	476,588.00	46,467.00	9.75%
01	6388	258,957.00	10,488.00	4.05%
01	6762	1,792,475.00	157,200.00	8.77%
01	7311	0.00	7,747.00	N/A
01	7412	1,424.00	138.00	9.69%
01	7413	29,928.00	2,900.00	9.69%
01	7435	3,791,465.00	375,727.00	9.91%
01	7810	0.00	11,607.00	N/A
01	8150	5,912,378.00	423,242.00	7.16%
11	6371	22,638.00	951.00	4.20%
11	6391	4,391,920.00	213,631.00	4.86%
12	5025	139,105.00	13,479.00	9.69%
12	5059	21,180.00	2,033.00	9.60%
12	5160	88,983.00	8,542.00	9.60%
12	5320	0.00	1,734.00	N/A
12	6105	815,705.00	79,041.00	9.69%
12	9010	2,801,321.00	320,199.00	11.43%
13	5310	3,520,817.00	169,803.00	4.82%
13	5320	0.00	1,268.00	N/A
13	5460	0.00	1,142.00	N/A
13	5465	0.00	6,843.00	N/A

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00	5.00	3,274,213.39	3,274,218.39
2. State Lottery Revenue	8560	2,385,440.00		998,208.00	3,383,648.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,385,440.00	5.00	4,272,421.39	6,657,866.39
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		2,559,270.00	2,559,270.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			13,125.00	13,125.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	0.00	2,572,395.00	2,572,395.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,385,440.00	5.00	1,700,026.39	4,085,471.39
D. COMMENTS:					
Reserved for Elementary and Secondary book adoption					

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

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

Description	2023-24 Actual	2024-25 Budget	% Diff.
SELPA Name: Foothill (DJ)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Glendale Unified (DJ00)			0.0%
Burbank Unified (DJ01)			0.0%
La Canada Unified (DJ02)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	432,168.00	0.00	0.00	(869,509.00)				
Other Sources/Uses Detail					0.00	331,026.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	5,157.00	0.00	265,425.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(522,825.00)	425,028.00	0.00				
Other Sources/Uses Detail					331,025.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	85,500.00	0.00	179,056.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	522,825.00	(522,825.00)	869,509.00	(869,509.00)	331,025.00	331,026.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	342,267.00	0.00	0.00	(773,412.00)				
Other Sources/Uses Detail					0.00	65,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	4,963.00	0.00	250,125.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(348,998.00)	228,104.00	0.00				
Other Sources/Uses Detail					65,000.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,768.00	0.00	295,183.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	348,998.00	(348,998.00)	773,412.00	(773,412.00)	65,000.00	65,000.00		



2024-25 Budget Adoption

Budget Cycle

Budgeting for school districts is a continuous, year-round process



☐ First Interim

On or before December 15

Actual revenues and expense July 1 to October 31 with projections for remainder of current and two future fiscal years

☐ Unaudited Actuals

On or before September 15

Details actual ending balances, all revenues and expenditures for the fiscal year ended June 30

☐ Adopted Budget

On or before July 1

Details spending plan of district and includes estimated actual ending balances for prior fiscal year

☐ Second Interim

On or before March 15

Actual revenues and expense July 1 to January 31 with projections for remainder of current and two future fiscal years

Certification Definitions



✓ Positive

The District, based on current projections, will be able to meet its financial obligations for the current and subsequent two fiscal years

Qualified

The District, based on current projections, may not be able to meet its financial obligations for the current and subsequent two fiscal years

Negative

The District, based on current projections, will be unable to meet its financial obligations for the current and subsequent two fiscal years

Current projections are based on Estimated Actuals and Multiyear Projection (MYP)

State Budget Proposal for 2024-25

COLA and CalSTRS/CalPERS



Cost of Living Adjustment (COLA)

	2023-24	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%

CalSTRS and CalPERS employer contributions:

	2023-24	2024-25	2025-26	2026-27
CalSTRS	19.10%	19.10%	19.10%	19.10%
CalPERS – May Revise Budget 2024-25	26.68%	27.05%	27.60%	28.00%

Proposed Budget Assumptions

Revenues



- Projected Funded ADA – based on 93% enrollment and three-year average

2023-24	2024-25	2025-26	2026-27
13,469	13,185	13,051	12,919

- Assumes all changes that were presented by the Governor in the May Revise
- Funded LCFF
 - LCFF revenues computed using the three-year average
 - 93% average daily attendance (ADA)
- Increased restricted resources that are able to receive a COLA (Cost of Living Adjustments)
- Ongoing funding for ELO-P included and reduced one-time revenues no longer received the multi-year projection





Supplemental Grant Funding for LCAP



Supplemental Funding is Received for:

- Students who are English learners
- Students who receive free or reduced price meals
- Foster Youth

In order to receive Supplemental Grant funding, Districts need to have an unduplicated pupil count of 20%. In order to receive Concentration Grant funding, Districts needs to have an unduplicated pupil count of 55% or greater. Burbank USD only receives Supplemental Grant Funding

2023-24	2024-25	2025-26	2026-27
Supplemental Grant - Unduplicated Pupil Count			
36.24%	36.16%	36.59%	36.77%
11,398,790	11,351,994	11,546,248	11,767,303

2024-25 Proposed Adopted Budget

General Fund Revenues



Combined Unrestricted and Restricted Funding	2023-24 Estimated Actuals	2024-25 Proposed Budget	2025-26 Projected Budget	2026-27 Projected Budget
LCFF Source Revenues	169,910,746	167,202,935	169,452,623	173,167,763
Federal Revenues	6,784,075	6,569,291	6,761,771	6,761,771
Other State Revenues	36,128,133	29,952,934	22,571,652	22,932,082
Other Local Revenues	4,486,206	996,309	1,025,501	1,025,501
TOTAL	217,309,160	204,721,469	199,811,547	203,887,117

Proposed Budget Assumptions

Expenditures



- Consumer Price Index – CPI

2023-24	2024-25	2025-26	2026-27
3.33%	3.10%	2.86%	2.87%

- Step and Column increases
- Operational Site Budgets
- LCAP Plan
- STRS/PERS changes
- One-time funding expenditure plans

2024-25 Proposed Adopted Budget

General Fund Expenditures



Unrestricted and Restricted Combined	2023-24 Estimated Actuals	2024-25 Proposed Budget	2025-26 Projected Budget	2026-27 Projected Budget
Certificated Salaries	94,400,185	85,529,808	84,420,592	85,374,545
Classified Salaries	37,303,634	40,070,958	38,340,590	38,750,835
Benefits	48,808,724	50,350,979	49,318,989	50,521,229
Books and Supplies	6,009,779	10,133,767	8,136,456	6,438,327
Services	32,202,399	34,924,301	29,089,094	25,687,032
Capital Outlay	1,094,729	980,923	0	0
Other Outgo	3,143,076	1,450,579	2,394,750	2,514,488
Other Adjustments	-869,509	-773,412	-1,613,699	-1,694,384
TOTAL	222,093,017	222,667,903	210,086,772	207,592,070

Contributions & Transfers In/Out



	2023-24	2024-25	2025-26	2026-27
Special Education	-31,636,994	-35,028,005	-36,779,405	-38,618,376
Routine Restricted Maintenance	-6,988,197	-7,019,845	-7,370,837	-7,739,379
District Rental	171,611	171,611	180,192	189,201
TOTALS	-38,453,580	-41,876,239	-43,970,051	-46,168,553

	2023-24	2024-25	2025-26	2026-27
Fund 12 – Child Development Fund	331,026	65,000	0	0



Ending Fund Balance in Excess of Reserve for Economic Uncertainties (REU)

Per Ed Code Section 42127(a)(2)(B) Districts must provide information at a public hearing prior to budget adoption on all balances assigned and unassigned in excess of the minimum recommended reserve for economic uncertainties (REU)

Reserve Cap



- Senate Bill (SB) 751 (Hill, Statutes of 2017) sets the threshold for triggering the cap on district reserves and the limits of how much school districts can maintain in their local reserves
- SB 751 caps district reserves at 10% using assigned/unassigned ending balance of General and Special Reserve For Other Than Capital Outlay Funds

Multiyear Projection

Description	Estimated Actuals 2023-24			Adopted Budget 2024-25		
A. Revenues	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
LCFF Sources	\$169,910,746	\$0	\$169,910,746	\$167,202,935	\$0	\$167,202,935
Federal Revenue	\$0	\$6,784,075	\$6,784,075	\$0	\$6,569,291	\$6,569,291
Other State Revenues	\$5,874,527	\$30,253,606	\$36,128,133	\$5,957,390	\$23,995,544	\$29,952,934
Other Local Revenues	\$1,964,221	\$2,521,985	\$4,486,206	\$0	\$996,309	\$996,309
Total Revenue	\$177,749,494	\$39,559,666	\$217,309,160	\$173,160,325	\$31,561,144	\$204,721,469
B. Expenditures						
Certificated Salaries	\$74,880,517	\$19,519,668	\$94,400,185	\$67,062,696	\$18,467,112	\$85,529,808
Classified Salaries	\$20,873,682	\$16,429,952	\$37,303,634	\$20,850,234	\$19,220,724	\$40,070,958
Employee Benefits	\$34,989,125	\$13,819,599	\$48,808,724	\$34,633,825	\$15,717,154	\$50,350,979
Books and Supplies	\$1,244,922	\$4,764,857	\$6,009,779	\$1,371,844	\$8,761,923	\$10,133,767
Services and Other Operating Expenditures	\$10,102,950	\$22,099,449	\$32,202,399	\$12,948,045	\$21,976,256	\$34,924,301
Capital Outlay/Depreciation	\$423,720	\$671,010	\$1,094,729	\$9,032	\$971,891	\$980,923
Other Outgo (excluding Transfers of Indirect Costs)	\$1,266,127	\$1,876,950	\$3,143,076	\$1,450,579	\$0	\$1,450,579
Other Outgo - Transfers of Indirect Costs	-\$2,638,337	\$1,768,828	-\$869,509	-\$1,971,798	\$1,198,386	-\$773,412
Total Expenditures	\$141,142,705	\$80,950,312	\$222,093,017	\$136,354,457	\$86,313,446	\$222,667,903
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses						
	\$36,606,789	-\$41,390,646	-\$4,783,857	\$36,805,868	-\$54,752,302	-\$17,946,434
D. Other Financing Sources/Uses						
Interfund Transfers						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	-\$331,026	\$0	-\$331,026	-\$65,000	\$0	-\$65,000
Other Sources/Uses						
Sources	\$0	\$0	\$0	\$0	\$0	\$0
Uses	\$0	\$0	\$0	\$0	\$0	\$0
Other Adjustments - Other Financing Uses						
Contributions	-\$38,185,406	\$38,185,406	\$0	-\$41,606,865	\$41,606,865	\$0
Total Other Financing Sources/Uses	-\$38,516,432	\$38,185,406	-\$331,026	-\$41,671,865	\$41,606,865	-\$65,000
Ending Balance/Net Position, June 30	\$27,700,399	\$14,231,836	\$41,932,235	\$22,834,402	\$1,086,399	\$23,920,801

Note: Columns may not add up due to rounding

Multiyear Projection

Description	Projected Year 2025-26			Projected Year 2026-27		
A. Revenues	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
LCFF Sources	\$169,452,623	\$0	\$169,452,623	\$173,167,763	\$0	\$173,167,763
Federal Revenue	\$0	\$6,761,771	\$6,761,771	\$0	\$6,761,771	\$6,761,771
Other State Revenues	\$6,131,942	\$16,439,710	\$22,571,652	\$6,131,942	\$16,800,140	\$22,932,082
Other Local Revenues	\$0	\$1,025,501	\$1,025,501	\$0	\$1,025,501	\$1,025,501
Total Revenue	\$175,584,565	\$24,226,982	\$199,811,547	\$179,299,705	\$24,587,412	\$203,887,117
B. Expenditures						
Certificated Salaries	\$67,820,504	\$16,600,088	\$84,420,592	\$68,586,876	\$16,787,669	\$85,374,545
Classified Salaries	\$21,073,332	\$17,267,259	\$38,340,590	\$21,298,816	\$17,452,018	\$38,750,835
Employee Benefits	\$35,265,608	\$14,053,381	\$49,318,989	\$36,398,040	\$14,123,189	\$50,521,229
Books and Supplies	\$1,857,019	\$6,279,437	\$8,136,456	\$2,042,721	\$4,395,606	\$6,438,327
Services and Other Operating Expenditures	\$13,311,665	\$15,777,429	\$29,089,094	\$14,642,832	\$11,044,200	\$25,687,032
Capital Outlay/Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo (excluding Transfers of Indirect Costs)	\$1,619,381	\$775,369	\$2,394,750	\$1,700,350	\$814,138	\$2,514,488
Other Outgo - Transfers of Indirect Costs	-\$2,607,381	\$993,682	-\$1,613,699	-\$2,737,750	\$1,043,366	-\$1,694,384
Total Expenditures	\$138,340,128	\$71,746,644	\$210,086,772	\$141,931,885	\$65,660,185	\$207,592,070
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses						
	\$37,244,436	-\$47,519,662	-\$10,275,225	\$37,367,820	-\$41,072,773	-\$3,704,953
D. Other Financing Sources/Uses						
Interfund Transfers						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources/Uses						
Sources	\$0	\$0	\$0	\$0	\$0	\$0
Uses	\$0	\$0	\$0	\$0	\$0	\$0
Other Adjustments - Other Financing Uses						
Contributions	-\$43,687,208	\$43,687,208	\$0	-\$45,871,569	\$45,871,569	\$0
Total Other Financing Sources/Uses	-\$43,687,208	\$43,687,208	\$0	-\$45,871,569	\$45,871,569	\$0
Ending Balance/Net Position, June 30	\$16,391,630	-\$2,746,054	\$13,645,576	\$7,887,881	\$2,052,741	\$9,940,622

Note: Columns may not add up due to rounding

Challenges



- The economy is facing significant headwinds and is entering turbulent territory
- Many factors pose significant risk to the economy, the State Budget, and the long-term forecast
- Staffing challenges continue, leaving the District with many unfilled positions



Burbank Unified School District Educational Protection Account (EPA) Spending Plan 2024-25



EPA Spending Plan 2024-25

- Educational Protection Account is an accumulation of new revenues generated by Proposition 30
- The District must have the Board of Education approve a Resolution for LA County of Education outlining our spending plan
- The EPA funds are part of the LCFF funding formula which is estimated to be **\$26,755,780** for 2024-25 Fiscal Year
- The District plans to spend 100% on Certificated teacher salaries and related benefits
- Revenue and Expenditures must be posted on the District website
- The EPA must be audited by our external auditors



Thank you!

Feel free to reach out if you have any questions.

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