

**SAN MATEO UNION HIGH SCHOOL
DISTRICT**

**2024 – 2025
PROPOSED BUDGET**

June 20, 2024

ADMINISTRATION

Randall Booker, Superintendent

Kirk Black, Ed.D., Deputy Superintendent, Human Resources & Student Services

Yancy Hawkins, CPA, Associate Superintendent, Chief Business Officer

Julia Kempkey, Ed.D., Assistant Superintendent of Curriculum and Instruction

BOARD OF TRUSTEES

Ligia Andrade Zuniga, President

Robert H. Griffin, Vice-President

Teri Chavez, Clerk

Jennifer Jacobson, Trustee

Greg Land, Trustee

SAN MATEO UNION HIGH SCHOOL DISTRICT
PROPOSED BUDGET NARRATIVE
2024-2025

The San Mateo Union High School District presents the 2024-2025 Budget as required pursuant to Education Code (EC) Sections 35035(g), 42130 and 42131. These code sections require the Governing Board of each school district to certify the district’s ability to meet its financial obligations for the current fiscal year and the subsequent two fiscal years. This certification must occur by June 30, 2024.

The following budget assumptions were used in the development of the 2024-2025 Proposed General Fund Budget and Multiyear Projections:

	2024-25	2025-26	2026-27
Assessed Valuation	4.70%	3.50%	3.50%
Department of Finance Statutory COLA	1.07%	2.93%	3.08%
Projected Enrollment	8,435	8,237	8,173
LCFF, Federal, State and Local Funding	\$ 232,753,048	\$ 239,438,266	\$ 246,032,586
Lottery Funding Unrestricted/ ADA	\$ 177.00	\$ 177.00	\$ 177.00
Lottery Funding Unrestricted \$	\$ 1,479,678	\$ 1,479,678	\$ 1,479,678
Lottery Funding Restricted Prop 20/ ADA	\$ 72.00	\$ 72.00	\$ 72.00
Lottery Funding Restricted Prop 20 \$	\$ 601,903	\$ 601,903	\$ 601,903
Mandate Block Grant	\$ 73.62	\$ 75.78	\$ 78.11
Salary Increase	3.00%	0.00%	0.00%
Step & Column Increase	1.25%	1.25%	1.25%
Total Salary & Benefit Expenditures	\$ 193,630,412	\$ 194,695,197	\$ 195,998,116
PERS Rate	27.05%	27.60%	28.00%
STRS Rate	19.10%	19.10%	19.10%
Unemployment Insurance	0.05%	0.05%	0.05%
Workers' Compensation	1.36%	1.52%	1.52%
Health and Welfare Tiered Employee Cap	\$ 27,475	\$ 27,475	\$ 27,475
Contributions to Restricted Programs	\$ 43,493,574	\$ 45,739,590	\$ 47,491,593
Basic Aid Reserve Policy 9%	\$ 21,652,646	\$ 21,839,132	\$ 22,157,569
Required Reserve for Economic Uncertainties 3%	\$ 7,217,549	\$ 7,279,711	\$ 7,385,856
FTE: Certificated	549.8	549.8	548.8
FTE: Classified	493.6	493.6	489.3

GENERAL FUND SUMMARY UNRESTRICTED & RESTRICTED

The following table provides a comparison of the 2023-2024 General Fund Estimated Actuals and 2024-2025 Proposed General Fund Budget.

	2023-24 Estimated Actuals			2024-25 Proposed Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues						
LCFF	\$ 195,015,532	\$ 7,630,245	\$ 202,645,777	\$ 202,346,108	\$ 7,005,318	\$ 209,351,426
Federal	-	7,989,542	7,989,542	-	3,505,716	3,505,716
State	3,640,401	14,093,087	17,733,488	3,695,124	11,435,607	15,130,731
Local	6,729,197	3,600,652	10,329,849	3,893,000	872,175	4,765,175
Total Revenues	\$ 205,385,130	\$ 33,313,526	\$ 238,698,656	\$ 209,934,232	\$ 22,818,816	\$ 232,753,048
Expenditures						
Certificated	\$ 72,097,013	\$ 13,249,957	\$ 85,346,970	\$ 73,579,991	\$ 13,211,742	\$ 86,791,733
Classified	27,957,540	14,957,485	42,915,025	29,722,365	14,143,730	43,866,095
Benefits	39,746,960	20,425,634	60,172,594	41,676,292	21,296,292	62,972,584
Supplies	6,502,768	5,818,699	12,321,467	5,728,759	2,396,950	8,125,709
Services	15,098,953	17,298,607	32,397,560	15,128,760	15,543,331	30,672,091
Equipment	450,000	220,056	670,056	510,000	150,000	660,000
Outgo	473,844	2,750,000	3,223,844	560,000	2,750,000	3,310,000
Indirect	(145,000)	5,000	(140,000)	(145,000)	5,000	(140,000)
Total Expenditures	\$ 162,182,078	\$ 74,725,438	\$ 236,907,516	\$ 166,761,167	\$ 69,497,045	\$ 236,258,212
Other Financing:						
Transfer Out	\$ 4,216,675	\$ -	\$ 4,216,675	\$ 4,326,748	\$ -	\$ 4,326,748
Sources	-	-	-	-	-	-
Contribution	(37,500,564)	37,500,564	-	(43,493,574)	43,493,574	-
Total Financing	\$ (41,717,239)	\$ 37,500,564	\$ (4,216,675)	\$ (47,820,322)	\$ 43,493,574	\$ (4,326,748)
Net Increase/(Decrease) in Fund Bal	\$ 1,485,813	\$ (3,911,348)	\$ (2,425,535)	\$ (4,647,257)	\$ (3,184,655)	\$ (7,831,912)
Beginning Balance	\$ 36,245,335	\$ 13,675,334	\$ 49,920,669	\$ 37,731,147	\$ 9,763,987	\$ 47,495,134
Ending Fund Balance	\$ 37,731,147	\$ 9,763,987	\$ 47,495,134	\$ 33,083,889	\$ 6,579,333	\$ 39,663,222

**STAFFING ANALYSIS
FULL TIME EQUIVALENT (FTE) POSITION
GENERAL FUND**

Staffing costs account for approximately eighty percent of the District’s budget. The following table provides a comparison of certificated and classified staffing and the projected staffing levels.

OBJECT	DESCRIPTION	2020-21 Budget FTE	2021-22 Budget FTE	2022-23 Budget FTE	2023-24 Budget FTE	2024-25 Budget FTE	2025-26 MYP FTE	2026-27 MYP FTE
1100	Teachers	449.95	448.20	446.80	443.00	443.80	443.80	443.80
1200	Certificated Pupil Support	38.20	37.00	38.80	42.00	43.00	43.00	42.00
1300	Cert Supv and Admin	33.00	33.00	34.00	35.00	36.00	36.00	36.00
1900	Other Certificated	20.25	19.80	21.60	26.20	27.00	27.00	27.00
	TOTAL CERTIFICATED FTE	541.40	538.00	541.20	546.20	549.80	549.80	548.80
Total Budget	1000-1999	\$ 71,369,183	\$ 73,052,368	\$ 77,356,655	\$ 81,332,768	\$ 86,791,733	\$ 87,673,478	\$ 88,263,345
2100	Instructional Aides	93.75	113.56	114.00	124.20	125.09	125.09	121.86
2200	Classified Support	159.69	159.70	165.37	180.76	183.77	183.77	183.77
2300	Class Supv and Admin	21.00	21.00	23.00	24.00	23.00	23.00	23.00
2400	Clerical and Office	104.51	116.51	113.49	119.48	117.48	117.48	117.48
2900	Other Classified	34.38	35.30	35.50	43.75	44.22	44.22	43.22
	TOTAL CLASSIFIED FTE	413.33	446.07	451.36	492.19	493.56	493.56	489.33
Total Budget	2000-2999	\$ 30,965,186	\$ 34,572,517	\$ 36,861,889	\$ 41,699,819	\$ 43,866,095	\$ 44,421,493	\$ 44,643,821
	Total Position FTE	954.73	984.07	992.56	1,038.39	1,043.36	1,043.36	1,038.13
	Total Position \$	\$ 102,334,369	\$ 107,624,885	\$ 114,218,544	\$ 123,032,587	\$ 130,657,828	\$ 132,094,971	\$ 132,907,166
	Certificated	508.40	505.00	507.20	511.20	513.80	513.80	512.80
	Classified	392.33	425.07	428.36	468.19	470.56	470.56	466.33
	Administrators	54.00	54.00	57.00	59.00	59.00	59.00	59.00

**DISTRICT TOTAL ENROLLMENT PROJECTION
POWERSCHOOL
FOR 2024-2025 AND BEYOND**

District enrollment is the single largest driver of staffing needs in the District. The following table summarizes the District’s historical enrollment as well as the Board approved enrollment projections for the next five years.

Grade	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
9	2,203	2,073	2,042	2,049	1,946	1,918	1,966	1,922	1,789	1,766
10	2,212	2,213	2,107	2,094	2,064	1,962	1,957	2,020	1,958	1,810
11	2,272	2,215	2,264	2,133	2,102	2,072	1,994	2,001	2,052	1,974
12	2,358	2,424	2,306	2,356	2,184	2,149	2,122	2,051	2,033	2,078
Subtotals:	9,045	8,925	8,719	8,632	8,296	8,101	8,039	7,994	7,832	7,628
Pct Chg:	0%	-1.3%	-2.3%	-1%	-3.9%	-2.4%	-0.8%	-0.6%	-2%	-2.6%
SDC:	165	177	125	143	139	136	134	135	131	128
Totals:	9,210	9,102	8,844	8,775	8,435	8,237	8,173	8,129	7,963	7,756

MULTIYEAR PROJECTIONS

The Multiyear Projection (MYP) demonstrates the District will be able to meet its financial obligations for 2024-2025 and the two subsequent years. However, it is important to note the MYP is built using a complex set of financial assumptions that are constantly changing. The MYP is an important tool to utilize in multiyear planning and decision making. The following table provides a summary of the District’s Multiyear Projections for 2025-2026 and 2026-2027.

Assessed Valuation % Secured Taxes	4.7%	3.5%	3.5%
Salary Increase	3.0%	0.0%	0.0%

	2024-25 Proposed Budget	2025-26 Multiyear Projection	2026-27 Multiyear Projection
Unrestricted/Restricted			
Revenues			
LCFF	\$ 209,351,426	\$ 215,745,324	\$ 222,312,742
Federal	3,505,716	3,505,716	3,505,716
State	15,130,731	15,148,788	14,992,832
Local	4,765,175	5,038,438	5,221,296
Total Revenues	\$ 232,753,048	\$ 239,438,266	\$ 246,032,586
Expenditures			
Certificated	\$ 86,791,733	\$ 87,673,478	\$ 88,263,345
Classified	43,866,095	44,421,493	44,643,821
Benefits	62,972,584	62,600,226	63,090,950
Supplies	8,125,709	7,569,470	7,624,142
Services	30,672,091	32,143,985	34,205,191
Equipment	660,000	666,000	672,600
Outgo	3,310,000	3,365,000	3,425,500
Indirect	(140,000)	(140,000)	(140,000)
Total Expenditures	\$ 236,258,212	\$ 238,299,652	\$ 241,785,549
Other Financing:			
Transfer Out	\$ 4,326,748	\$ 4,357,370	\$ 4,409,658
Sources	-	-	-
Contribution	-	-	-
Total Financing	\$ (4,326,748)	\$ (4,357,370)	\$ (4,409,658)
Net Increase/(Decrease) in Fund Bal	\$ (7,831,912)	\$ (3,218,756)	\$ (162,621)
Beginning Balance	\$ 47,495,134	\$ 39,663,222	\$ 36,444,466
Ending Fund Balance	\$ 39,663,222	\$ 36,444,466	\$ 36,281,845

OTHER FUNDS

The District maintains other funds in which it accounts for the revenues and expenditures pertaining to specialized operations. These funds are established under the authority of various provisions of the Education Code.

The following funds are included in this section:

- Fund 08 – Student Activity Fund
- Fund 11 – Adult Education Fund
- Fund 13 – Cafeteria Fund
- Fund 14 – Deferred Maintenance Fund
- Fund 17 – Special Reserve Fund for Other than Capital Outlay Projects
- Fund 19 – Foundation Special Revenue Fund
- Fund 21 – Building Fund
- Fund 25 – Capital Facilities Fund
- Fund 40 – Special Reserve Fund for Capital Projects
- Fund 57 – Foundation Permanent Fund

Fund 08 – Student Activity Fund:

California Department of Education (CDE) established Fund 08, Student Activity Special Revenue Fund, for reporting Associated Student Body (ASB) activities that are determined to be governmental rather than fiduciary.

This fund is financially stable.

Fund 11 - Adult Education Fund:

The Adult Education Fund is used to account separately for federal, state and local revenues for adult education programs. This fund shall be expended for adult education purposes only. The State's appropriation can only be utilized to support specific programs. The Adult Education program may need to utilize a portion of its fund balance to deliver programs.

This fund is financially stable.

Fund 13 – Cafeteria Fund:

The student nutrition program provides healthy meals for District students. A substantial number of pupils participate in the “Free and Reduced” program. The district is providing a free breakfast and lunch meal to all students on a daily basis.

This fund is financially stable.

Fund 14 - Deferred Maintenance Fund:

The Deferred Maintenance Fund is used to account for revenues and expenditures related to major maintenance projects. Based on a recommendation of the Citizen Oversight Committee, the Board of Trustees approved the implementation of a deferred maintenance policy to set aside

funding to repair major school building components. This includes plumbing, heating, air conditioning, electrical systems, roofing, interior and exterior painting, floor systems and the like. The District no longer receives funding from the State for deferred maintenance. Any augmentation to the Fund is derived from General Fund resources.

This fund is financially stable.

Fund 17 - Special Reserve Fund for Other than Capital Outlay Projects:

This fund is used primarily to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay (Education Code Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made (Education Code Section 42842).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund may either be combined with the general fund or be reported separately and the departure from GAAP explained.

This fund is financially stable.

Fund 19 – Foundation Fund:

The Foundation Fund accounts separately for monies received from gifts or bequests. Amounts in the Foundation Fund shall be expended only for the specific purpose of the gift or bequest.

This fund is financially stable.

Fund 21 – Building Fund:

The Building Fund accounts for the proceeds from the District sale of General Obligation bonds, redevelopment fees for capital projects and facilities use fees for joint use agreements. The District implemented a Deferred Maintenance policy and 1.5% is transferred from the General Fund.

On March 3, 2020, an election was held for Measure L of the registered voters of the District, at which more than fifty-five percent of the voters voting on the proposition approved the issuance and sale of \$385 million principal amount of General Obligation Bonds. The bonds are being issued to finance the costs of renovating, acquiring, constructing, repairing and equipping of District buildings and other facilities and to pay certain costs of issuance associated with the bonds.

This fund is financially stable.

Fund 25 - Capital Facilities Fund:

The Capital Facilities Fund exists to account for monies received as mitigation fees levied on developers, property owners and other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government

ordinances or private agreements between a school district and the developer. Expenditures from this fund are restricted to student housing related projects.

Consistent with the existing state law, the Board of Trustees has authorized the collection of School Facility Fees on new construction in the school district. The fee rates are \$1.92 per square foot of qualifying residential construction and \$.31 per square foot for qualifying commercial and or industrial, warehouse and senior housing construction.

This fund is financially stable.

Fund 40 - Special Reserve Fund for Capital Projects:

Special Reserve Fund has been used for several capital projects renovations such as the AHS Locker Room and Gym, BHS Football Field and SMHS Art Center and Stadium Lights.

The fund is financially stable.

Fund 57 – Foundation Permanent Fund:

The Foundation Fund accounts the proceeds from private purpose trust agreements. Interest earned from the principal of the trusts is often earmarked for student scholarships.

This fund is financially stable.

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: 650 N. Delaware St, San Mateo

Date: June 3, 2024

Adoption Date: June 20, 2024

Signed:



Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 650 N. Delaware St, San Mateo

Date: June 06, 2024

Time: 7:00 p.m.

Contact person for additional information on the budget reports:

Name: Valerie Miller

Title: Director of Budget and Fiscal Services

Telephone: (650)558-2223

E-mail: vmiller@smuhsd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/20/2024	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed



Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 20, 2024

For additional information on this certification, please contact:

Name: Valerie Miller
Title: Director of Budget and Fiscal Services
Telephone: (650)558-2223
E-mail: vmiller@smuhdsd.org

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	195,015,532.35	7,630,245.00	202,645,777.35	202,346,108.00	7,005,318.00	209,351,426.00	3.3%
2) Federal Revenue		8100-8299	0.00	7,989,542.05	7,989,542.05	0.00	3,505,716.45	3,505,716.45	-56.1%
3) Other State Revenue		8300-8599	3,640,400.91	14,093,086.85	17,733,487.76	3,695,124.00	11,435,607.00	15,130,731.00	-14.7%
4) Other Local Revenue		8600-8799	6,729,196.70	3,600,652.40	10,329,849.10	3,893,000.00	872,175.00	4,765,175.00	-53.9%
5) TOTAL, REVENUES			205,385,129.96	33,313,526.30	238,698,656.26	209,934,232.00	22,818,816.45	232,753,048.45	-2.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	72,097,012.70	13,249,956.73	85,346,969.43	73,579,991.00	13,211,742.00	86,791,733.00	1.7%
2) Classified Salaries		2000-2999	27,957,539.98	14,957,484.68	42,915,024.66	29,722,365.00	14,143,730.00	43,866,095.00	2.2%
3) Employee Benefits		3000-3999	39,746,960.08	20,425,633.56	60,172,593.64	41,676,292.00	21,296,292.00	62,972,584.00	4.7%
4) Books and Supplies		4000-4999	6,502,768.53	5,818,699.07	12,321,467.60	5,728,759.00	2,396,950.14	8,125,709.14	-34.1%
5) Services and Other Operating Expenditures		5000-5999	15,098,952.86	17,298,606.94	32,397,559.80	15,128,760.00	15,543,331.00	30,672,091.00	-5.3%
6) Capital Outlay		6000-6999	450,000.00	220,056.16	670,056.16	510,000.00	150,000.00	660,000.00	-1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	473,844.28	2,750,000.00	3,223,844.28	560,000.00	2,750,000.00	3,310,000.00	2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(145,000.00)	5,000.00	(140,000.00)	(145,000.00)	5,000.00	(140,000.00)	0.0%
9) TOTAL, EXPENDITURES			162,182,078.43	74,725,437.14	236,907,515.57	166,761,167.00	69,497,045.14	236,258,212.14	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			43,203,051.53	(41,411,910.84)	1,791,140.69	43,173,065.00	(46,678,228.69)	(3,505,163.69)	-295.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,216,675.00	0.00	4,216,675.00	4,326,748.00	0.00	4,326,748.00	2.6%
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	(37,500,564.41)	37,500,564.41	0.00	(43,493,574.16)	43,493,574.16	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,717,239.41)	37,500,564.41	(4,216,675.00)	(47,820,322.16)	43,493,574.16	(4,326,748.00)	2.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,485,812.12	(3,911,346.43)	(2,425,534.31)	(4,647,257.16)	(3,184,654.53)	(7,831,911.69)	222.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,245,334.56	13,675,334.17	49,920,668.73	37,731,146.68	9,763,987.74	47,495,134.42	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,245,334.56	13,675,334.17	49,920,668.73	37,731,146.68	9,763,987.74	47,495,134.42	-4.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,245,334.56	13,675,334.17	49,920,668.73	37,731,146.68	9,763,987.74	47,495,134.42	-4.9%
2) Ending Balance, June 30 (E + F1e)			37,731,146.68	9,763,987.74	47,495,134.42	33,083,889.52	6,579,333.21	39,663,222.73	-16.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	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	9,763,987.74	9,763,987.74	0.00	6,579,333.21	6,579,333.21	-32.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	30,442,419.15	0.00	30,442,419.15	25,811,340.71	0.00	25,811,340.71	-15.2%
REU - 3% Below		0000	0.00		0.00			0.00	
Basic Aid Reserve Policy - 4.5%		0000	10,850,591.28		10,850,591.28			0.00	
Basic Aid Reserve Policy - 4.5%		0000	10,850,591.28		10,850,591.28			0.00	
Out-year Risk/Covid Pandemic Impact		0000	8,741,236.59		8,741,236.59			0.00	
REU - 3% Below		0000			0.00	0.00		0.00	
Basic Aid Reserve Policy - 4.5%		0000			0.00	10,826,323.21		10,826,323.21	
Basic Aid Reserve Policy - 4.5%		0000			0.00	10,826,323.21		10,826,323.21	
Out-year Risk/Covid Pandemic Impact		0000			0.00	4,158,694.29		4,158,694.29	
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	7,233,727.53	0.00	7,233,727.53	7,217,548.81	0.00	7,217,548.81	-0.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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				

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) 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	37,731,146.68	9,763,987.74	47,495,134.42				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			37,731,146.68	9,763,987.74	47,495,134.42				
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)			37,731,146.68	9,763,987.74	47,495,134.42				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,705,980.00	0.00	3,705,980.00	3,705,980.00	0.00	3,705,980.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,696,882.00	0.00	1,696,882.00	1,672,510.00	0.00	1,672,510.00	-1.4%
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	508,552.00	0.00	508,552.00	508,552.00	0.00	508,552.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	176,570,268.00	0.00	176,570,268.00	184,869,071.00	0.00	184,869,071.00	4.7%
Unsecured Roll Taxes		8042	8,011,678.21	0.00	8,011,678.21	6,900,000.00	0.00	6,900,000.00	-13.9%
Prior Years' Taxes		8043	19,283.28	0.00	19,283.28	(124,482.00)	0.00	(124,482.00)	-745.5%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,047,640.63	0.00	8,047,640.63	8,000,000.00	0.00	8,000,000.00	-0.6%
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			198,560,284.12	0.00	198,560,284.12	205,531,631.00	0.00	205,531,631.00	3.5%
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	(3,544,751.77)	0.00	(3,544,751.77)	(3,185,523.00)	0.00	(3,185,523.00)	-10.1%
Property Taxes Transfers		8097	0.00	7,630,245.00	7,630,245.00	0.00	7,005,318.00	7,005,318.00	-8.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			195,015,532.35	7,630,245.00	202,645,777.35	202,346,108.00	7,005,318.00	209,351,426.00	3.3%
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	2,741,484.64	2,741,484.64	0.00	2,020,940.45	2,020,940.45	-26.3%
Special Education Discretionary Grants		8182	0.00	16,831.58	16,831.58	0.00	0.00	0.00	-100.0%
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%

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)	
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		608,141.25	608,141.25		587,717.00	587,717.00	-3.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		157,569.00	157,569.00		148,442.00	148,442.00	-5.8%
Title III, Immigrant Student Program	4201	8290		52,582.00	52,582.00		51,722.00	51,722.00	-1.6%
Title III, English Learner Program	4203	8290		149,156.35	149,156.35		110,097.00	110,097.00	-26.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		445,305.40	445,305.40		177,547.00	177,547.00	-60.1%
Career and Technical Education	3500-3599	8290		189,806.00	189,806.00		144,214.00	144,214.00	-24.0%
All Other Federal Revenue	All Other	8290	0.00	3,628,665.83	3,628,665.83	0.00	265,037.00	265,037.00	-92.7%
TOTAL, FEDERAL REVENUE			0.00	7,989,542.05	7,989,542.05	0.00	3,505,716.45	3,505,716.45	-56.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	1,012,229.00	1,012,229.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	605,169.00	0.00	605,169.00	615,446.00	0.00	615,446.00	1.7%
Lottery - Unrestricted and Instructional Materials		8560	1,528,843.91	699,089.94	2,227,933.85	1,479,678.00	601,903.00	2,081,581.00	-6.6%
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	43,960.06	43,960.06	0.00	0.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	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		175,434.00	175,434.00		175,434.00	175,434.00	0.0%
California Clean Energy Jobs Act	6230	8590		(7.15)	(7.15)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,071,549.17	1,071,549.17		600,000.00	600,000.00	-44.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,506,388.00	11,090,831.83	12,597,219.83	1,600,000.00	10,058,270.00	11,658,270.00	-7.5%
TOTAL, OTHER STATE REVENUE			3,640,400.91	14,093,086.85	17,733,487.76	3,695,124.00	11,435,607.00	15,130,731.00	-14.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,026,000.00	0.00	2,026,000.00	1,704,600.00	0.00	1,704,600.00	-15.9%
Interest		8660	1,300,000.00	0.00	1,300,000.00	1,250,000.00	0.00	1,250,000.00	-3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,537,633.83	0.00	1,537,633.83	0.00	0.00	0.00	-100.0%

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)	
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	325,000.00	0.00	325,000.00	357,500.00	0.00	357,500.00	10.0%
Interagency Services		8677	247,526.71	0.00	247,526.71	137,500.00	0.00	137,500.00	-44.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	319,000.00	0.00	319,000.00	212,800.00	0.00	212,800.00	-33.3%
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	974,036.16	3,600,652.40	4,574,688.56	230,600.00	872,175.00	1,102,775.00	-75.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,729,196.70	3,600,652.40	10,329,849.10	3,893,000.00	872,175.00	4,765,175.00	-53.9%
TOTAL, REVENUES			205,385,129.96	33,313,526.30	238,698,656.26	209,934,232.00	22,818,816.45	232,753,048.45	-2.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	54,231,525.10	10,276,717.50	64,508,242.60	55,857,367.00	10,627,507.00	66,484,874.00	3.1%
Certificated Pupil Support Salaries		1200	6,067,883.17	489,845.04	6,557,728.21	6,251,892.00	402,042.00	6,653,934.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,186,513.34	395,250.36	7,581,763.70	7,513,899.00	434,460.00	7,948,359.00	4.8%
Other Certificated Salaries		1900	4,611,091.09	2,088,143.83	6,699,234.92	3,956,833.00	1,747,733.00	5,704,566.00	-14.8%
TOTAL, CERTIFICATED SALARIES			72,097,012.70	13,249,956.73	85,346,969.43	73,579,991.00	13,211,742.00	86,791,733.00	1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	804,100.14	6,303,142.22	7,107,242.36	844,772.00	6,568,104.00	7,412,876.00	4.3%
Classified Support Salaries		2200	11,279,707.55	5,277,591.62	16,557,299.17	12,352,288.00	5,445,956.00	17,798,244.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	2,625,262.34	1,681,063.61	4,306,325.95	2,496,679.00	1,673,152.00	4,169,831.00	-3.2%
Clerical, Technical and Office Salaries		2400	9,508,174.71	682,860.49	10,191,035.20	10,081,661.00	299,801.00	10,381,462.00	1.9%
Other Classified Salaries		2900	3,740,295.24	1,012,826.74	4,753,121.98	3,946,965.00	156,717.00	4,103,682.00	-13.7%
TOTAL, CLASSIFIED SALARIES			27,957,539.98	14,957,484.68	42,915,024.66	29,722,365.00	14,143,730.00	43,866,095.00	2.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,344,992.79	9,851,062.97	23,196,055.76	14,033,330.00	10,390,914.00	24,424,244.00	5.3%
PERS		3201-3202	6,636,765.89	4,011,457.47	10,648,223.36	7,604,855.00	4,005,301.00	11,610,156.00	9.0%
OASDI/Medicare/Alternative		3301-3302	3,176,720.34	1,355,683.76	4,532,404.10	3,350,309.00	1,317,892.00	4,668,201.00	3.0%
Health and Welfare Benefits		3401-3402	14,700,810.54	4,752,025.89	19,452,836.43	14,977,036.00	5,195,983.00	20,173,019.00	3.7%
Unemployment Insurance		3501-3502	50,349.18	15,159.59	65,508.77	51,749.00	13,672.00	65,421.00	-0.1%
Workers' Compensation		3601-3602	1,586,272.92	439,614.80	2,025,887.72	1,409,013.00	372,530.00	1,781,543.00	-12.1%
OPEB, Allocated		3701-3702	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,048.42	629.08	1,677.50	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			39,746,960.08	20,425,633.56	60,172,593.64	41,676,292.00	21,296,292.00	62,972,584.00	4.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	49,055.40	2,008,816.92	2,057,872.32	125,000.00	601,903.00	726,903.00	-64.7%
Books and Other Reference Materials		4200	61,861.67	66,651.95	128,513.62	486,310.00	1,000.00	487,310.00	279.2%
Materials and Supplies		4300	5,688,012.79	3,178,520.97	8,866,533.76	4,890,149.00	1,684,047.14	6,574,196.14	-25.9%
Noncapitalized Equipment		4400	703,838.67	564,709.23	1,268,547.90	227,300.00	110,000.00	337,300.00	-73.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,502,768.53	5,818,699.07	12,321,467.60	5,728,759.00	2,396,950.14	8,125,709.14	-34.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	5,706,322.87	5,706,322.87	0.00	5,699,336.00	5,699,336.00	-0.1%
Travel and Conferences		5200	588,591.75	531,343.55	1,119,935.30	452,775.00	39,500.00	492,275.00	-56.0%
Dues and Memberships		5300	205,830.38	13,721.39	219,551.77	96,420.00	0.00	96,420.00	-56.1%
Insurance		5400 - 5450	2,333,776.12	0.00	2,333,776.12	2,594,970.00	0.00	2,594,970.00	11.2%
Operations and Housekeeping Services		5500	6,103,076.28	0.00	6,103,076.28	6,883,178.00	0.00	6,883,178.00	12.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	323,322.76	509,245.79	832,568.55	268,650.00	375,000.00	643,650.00	-22.7%
Transfers of Direct Costs		5710	(102,186.50)	102,186.50	0.00	(3,000.00)	3,003.00	3.00	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,345,053.70	10,412,479.40	15,757,533.10	4,653,267.00	9,425,941.00	14,079,208.00	-10.7%
Communications		5900	301,488.37	23,307.44	324,795.81	182,500.00	551.00	183,051.00	-43.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,098,952.86	17,298,606.94	32,397,559.80	15,128,760.00	15,543,331.00	30,672,091.00	-5.3%
CAPITAL OUTLAY									
Land		6100	0.00	159,711.34	159,711.34	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	40,288.66	40,288.66	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	450,000.00	20,056.16	470,056.16	510,000.00	150,000.00	660,000.00	40.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			450,000.00	220,056.16	670,056.16	510,000.00	150,000.00	660,000.00	-1.5%
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	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	463,844.28	2,750,000.00	3,213,844.28	550,000.00	2,750,000.00	3,300,000.00	2.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			473,844.28	2,750,000.00	3,223,844.28	560,000.00	2,750,000.00	3,310,000.00	2.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,000.00)	5,000.00	0.00	(5,000.00)	5,000.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(140,000.00)	0.00	(140,000.00)	(140,000.00)	0.00	(140,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(145,000.00)	5,000.00	(140,000.00)	(145,000.00)	5,000.00	(140,000.00)	0.0%
TOTAL, EXPENDITURES			162,182,078.43	74,725,437.14	236,907,515.57	166,761,167.00	69,497,045.14	236,258,212.14	-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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	652,500.00	0.00	652,500.00	500,000.00	0.00	500,000.00	-23.4%
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	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,539,175.00	0.00	3,539,175.00	3,801,748.00	0.00	3,801,748.00	7.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,216,675.00	0.00	4,216,675.00	4,326,748.00	0.00	4,326,748.00	2.6%
OTHER SOURCES/USES									

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)	
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%
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	(37,500,564.41)	37,500,564.41	0.00	(43,493,574.16)	43,493,574.16	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			(37,500,564.41)	37,500,564.41	0.00	(43,493,574.16)	43,493,574.16	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(41,717,239.41)	37,500,564.41	(4,216,675.00)	(47,820,322.16)	43,493,574.16	(4,326,748.00)	2.6%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	195,015,532.35	7,630,245.00	202,645,777.35	202,346,108.00	7,005,318.00	209,351,426.00	3.3%
2) Federal Revenue		8100-8299	0.00	7,989,542.05	7,989,542.05	0.00	3,505,716.45	3,505,716.45	-56.1%
3) Other State Revenue		8300-8599	3,640,400.91	14,093,086.85	17,733,487.76	3,695,124.00	11,435,607.00	15,130,731.00	-14.7%
4) Other Local Revenue		8600-8799	6,729,196.70	3,600,652.40	10,329,849.10	3,893,000.00	872,175.00	4,765,175.00	-53.9%
5) TOTAL, REVENUES			205,385,129.96	33,313,526.30	238,698,656.26	209,934,232.00	22,818,816.45	232,753,048.45	-2.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	77,036,863.03	48,155,036.09	125,191,899.12	78,933,342.00	47,370,947.69	126,304,289.69	0.9%
2) Instruction - Related Services		2000-2999	24,675,931.11	3,655,750.89	28,331,682.00	23,442,680.00	1,524,379.45	24,967,059.45	-11.9%
3) Pupil Services		3000-3999	21,911,948.65	9,755,124.24	31,667,072.89	23,928,330.00	8,926,463.00	32,854,793.00	3.8%
4) Ancillary Services		4000-4999	6,050,970.50	1,293,178.12	7,344,148.62	5,811,836.00	0.00	5,811,836.00	-20.9%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	2,051,349.00	0.00	2,051,349.00	2,274,057.00	0.00	2,274,057.00	10.9%
7) General Administration		7000-7999	12,597,280.92	211,910.36	12,809,191.28	13,295,877.00	5,000.00	13,300,877.00	3.8%
8) Plant Services		8000-8999	17,138,313.16	8,904,437.44	26,042,750.60	18,515,045.00	8,920,255.00	27,435,300.00	5.3%
9) Other Outgo		9000-9999	719,422.06	2,750,000.00	3,469,422.06	560,000.00	2,750,000.00	3,310,000.00	-4.6%
10) TOTAL, EXPENDITURES			162,182,078.43	74,725,437.14	236,907,515.57	166,761,167.00	69,497,045.14	236,258,212.14	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			43,203,051.53	(41,411,910.84)	1,791,140.69	43,173,065.00	(46,678,228.69)	(3,505,163.69)	-295.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,216,675.00	0.00	4,216,675.00	4,326,748.00	0.00	4,326,748.00	2.6%
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	(37,500,564.41)	37,500,564.41	0.00	(43,493,574.16)	43,493,574.16	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,717,239.41)	37,500,564.41	(4,216,675.00)	(47,820,322.16)	43,493,574.16	(4,326,748.00)	2.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,485,812.12	(3,911,346.43)	(2,425,534.31)	(4,647,257.16)	(3,184,654.53)	(7,831,911.69)	222.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,245,334.56	13,675,334.17	49,920,668.73	37,731,146.68	9,763,987.74	47,495,134.42	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,245,334.56	13,675,334.17	49,920,668.73	37,731,146.68	9,763,987.74	47,495,134.42	-4.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,245,334.56	13,675,334.17	49,920,668.73	37,731,146.68	9,763,987.74	47,495,134.42	-4.9%
2) Ending Balance, June 30 (E + F1e)			37,731,146.68	9,763,987.74	47,495,134.42	33,083,889.52	6,579,333.21	39,663,222.73	-16.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	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	9,763,987.74	9,763,987.74	0.00	6,579,333.21	6,579,333.21	-32.6%
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	30,442,419.15	0.00	30,442,419.15	25,811,340.71	0.00	25,811,340.71	-15.2%
REU - 3% Below	0000	9760	0.00		0.00			0.00	
Basic Aid Reserve Policy - 4.5%	0000	9760	10,850,591.28		10,850,591.28			0.00	
Basic Aid Reserve Policy - 4.5%	0000	9760	10,850,591.28		10,850,591.28			0.00	
Out-year Risk/Covid Pandemic Impact	0000	9760	8,741,236.59		8,741,236.59			0.00	
REU - 3% Below	0000	9760				0.00		0.00	
Basic Aid Reserve Policy - 4.5%	0000	9760				10,826,323.21		10,826,323.21	
Basic Aid Reserve Policy - 4.5%	0000	9760				10,826,323.21		10,826,323.21	
Out-year Risk/Covid Pandemic Impact	0000	9760				4,158,694.29		4,158,694.29	
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	7,233,727.53	0.00	7,233,727.53	7,217,548.81	0.00	7,217,548.81	-0.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6318	Antibias Education Grant	43,943.00	29,308.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,207,794.00	1,477,946.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,076,923.72	1,076,923.72
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,012,229.00	1,012,229.00
7085	Learning Communities for School Success Program	640,377.84	0.00
7339	Dual Enrollment Opportunities	699,506.69	30,570.00
7412	A-G Access/Success Grant	944,707.00	633,422.00
7435	Learning Recovery Emergency Block Grant	3,138,506.49	2,318,934.49
Total, Restricted Balance		9,763,987.74	6,579,333.21

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	1,763,036.18	0.00	-200.0%
5) TOTAL, REVENUES			1,763,036.18	0.00	-200.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,066.46	0.00	-200.0%
2) Classified Salaries		2000-2999	23,738.54	0.00	-200.0%
3) Employee Benefits		3000-3999	5,151.11	0.00	-500.0%
4) Books and Supplies		4000-4999	2,147,283.48	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	885,509.44	0.00	-400.0%
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			3,065,749.03	0.00	-1,500.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,302,712.85)	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)			(1,302,712.85)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,302,712.85	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,302,712.85	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,302,712.85	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
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 Revenues		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		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	38,672.38	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	1,724,363.80	0.00	-100.0%
TOTAL, REVENUES			1,763,036.18	0.00	-200.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,017.20	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	49.26	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			4,066.46	0.00	-200.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	16,965.06	0.00	-100.0%
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	6,773.48	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			23,738.54	0.00	-200.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	441.31	0.00	-100.0%
PERS		3201-3202	2,331.18	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,924.28	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	18.00	0.00	-100.0%
Workers' Compensation		3601-3602	436.34	0.00	-100.0%
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			5,151.11	0.00	-500.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	2,073,573.42	0.00	-100.0%
Noncapitalized Equipment		4400	73,710.06	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,147,283.48	0.00	-200.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	385.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	657.75	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	884,256.75	0.00	-100.0%
Communications		5900	209.94	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			885,509.44	0.00	-400.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,065,749.03	0.00	-1,500.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,763,036.18	0.00	-200.0%
5) TOTAL, REVENUES			1,763,036.18	0.00	-200.0%
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		3,065,749.03	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,065,749.03	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,302,712.85)	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)			(1,302,712.85)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,302,712.85	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,302,712.85	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,302,712.85	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					

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

Resource	Description	2023-24	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	868,969.00	868,969.00	0.0%
3) Other State Revenue		8300-8599	5,740,446.00	5,801,790.00	1.1%
4) Other Local Revenue		8600-8799	542,978.58	366,300.00	-32.5%
5) TOTAL, REVENUES			7,152,393.58	7,037,059.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,965,723.65	2,914,081.00	-1.7%
2) Classified Salaries		2000-2999	1,933,537.48	1,963,382.00	1.5%
3) Employee Benefits		3000-3999	1,762,660.68	1,773,591.00	0.6%
4) Books and Supplies		4000-4999	843,058.47	228,119.00	-72.9%
5) Services and Other Operating Expenditures		5000-5999	695,780.03	421,219.00	-39.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,200,760.31	7,300,392.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,048,366.73)	(263,333.00)	-74.9%
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)			(1,048,366.73)	(263,333.00)	-74.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,397,904.23	6,349,537.50	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,397,904.23	6,349,537.50	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,397,904.23	6,349,537.50	-14.2%
2) Ending Balance, June 30 (E + F1e)			6,349,537.50	6,086,204.50	-4.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,349,537.50	6,086,204.50	-4.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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	6,349,537.50		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,349,537.50		
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)			6,349,537.50		
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	868,969.00	868,969.00	0.0%
TOTAL, FEDERAL REVENUE			868,969.00	868,969.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	5,740,446.00	5,784,071.00	0.8%
All Other State Revenue	All Other	8590	0.00	17,719.00	New
TOTAL, OTHER STATE REVENUE			5,740,446.00	5,801,790.00	1.1%
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	125,000.00	195,000.00	56.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	214,099.60	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	182,243.77	168,000.00	-7.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,635.21	3,300.00	-84.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			542,978.58	366,300.00	-32.5%
TOTAL, REVENUES			7,152,393.58	7,037,059.00	-1.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,327,998.65	2,264,283.00	-2.7%

**Budget, July 1
Adult Education Fund
Expenditures by Object**

San Mateo Union High
San Mateo County

41 69047 0000000
Form 11
F8BP2F4CHK(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	407,523.00	418,007.00	2.6%
Other Certificated Salaries		1900	230,202.00	231,791.00	0.7%
TOTAL, CERTIFICATED SALARIES			2,965,723.65	2,914,081.00	-1.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	258,706.88	310,384.00	20.0%
Classified Support Salaries		2200	362,851.60	371,445.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	176,327.00	180,829.00	2.6%
Clerical, Technical and Office Salaries		2400	866,997.00	865,492.00	-0.2%
Other Classified Salaries		2900	268,655.00	235,232.00	-12.4%
TOTAL, CLASSIFIED SALARIES			1,933,537.48	1,963,382.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	526,419.00	555,904.00	5.6%
PERS		3201-3202	484,703.00	524,661.00	8.2%
OASDI/Medicare/Alternative		3301-3302	192,442.00	192,456.00	0.0%
Health and Welfare Benefits		3401-3402	477,962.68	431,711.00	-9.7%
Unemployment Insurance		3501-3502	4,454.00	2,440.00	-45.2%
Workers' Compensation		3601-3602	76,680.00	66,419.00	-13.4%
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			1,762,660.68	1,773,591.00	0.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	83,129.12	10,000.00	-88.0%
Materials and Supplies		4300	609,916.35	114,119.00	-81.3%
Noncapitalized Equipment		4400	150,013.00	104,000.00	-30.7%
TOTAL, BOOKS AND SUPPLIES			843,058.47	228,119.00	-72.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	106,000.00	92,650.00	-12.6%
Dues and Memberships		5300	3,000.00	2,500.00	-16.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,000.00	46,000.00	12.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,000.00	7,000.00	-36.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	533,780.03	272,069.00	-49.0%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			695,780.03	421,219.00	-39.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,200,760.31	7,300,392.00	-11.0%
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					
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	868,969.00	868,969.00	0.0%
3) Other State Revenue		8300-8599	5,740,446.00	5,801,790.00	1.1%
4) Other Local Revenue		8600-8799	542,978.58	366,300.00	-32.5%
5) TOTAL, REVENUES			7,152,393.58	7,037,059.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,002,199.03	4,043,204.00	-19.2%
2) Instruction - Related Services	2000-2999		2,734,806.68	2,771,894.00	1.4%
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		463,754.60	485,294.00	4.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,200,760.31	7,300,392.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,048,366.73)	(263,333.00)	-74.9%
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)			(1,048,366.73)	(263,333.00)	-74.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,397,904.23	6,349,537.50	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,397,904.23	6,349,537.50	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,397,904.23	6,349,537.50	-14.2%
2) Ending Balance, June 30 (E + F1e)			6,349,537.50	6,086,204.50	-4.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,349,537.50	6,086,204.50	-4.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,445,190.00	1,541,554.00	6.7%
3) Other State Revenue		8300-8599	3,876,057.50	4,125,595.00	6.4%
4) Other Local Revenue		8600-8799	1,311,731.00	123,409.00	-90.6%
5) TOTAL, REVENUES			6,632,978.50	5,790,558.00	-12.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,984,685.67	2,113,389.00	6.5%
3) Employee Benefits		3000-3999	948,267.76	1,111,514.00	17.2%
4) Books and Supplies		4000-4999	2,279,179.77	1,813,921.00	-20.4%
5) Services and Other Operating Expenditures		5000-5999	301,114.30	285,809.00	-5.1%
6) Capital Outlay		6000-6999	545,981.21	250,000.00	-54.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	140,000.00	140,000.00	0.0%
9) TOTAL, EXPENDITURES			6,199,228.71	5,714,633.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			433,749.79	75,925.00	-82.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,000.00	25,000.00	0.0%
b) Transfers Out		7600-7629	850,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(825,000.00)	25,000.00	-103.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(391,250.21)	100,925.00	-125.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,962,171.90	4,570,921.69	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,962,171.90	4,570,921.69	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,962,171.90	4,570,921.69	-7.9%
2) Ending Balance, June 30 (E + F1e)			4,570,921.69	4,671,846.69	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,570,921.69	4,671,846.69	2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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	4,570,921.69		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,570,921.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			4,570,921.69		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,445,190.00	1,541,554.00	6.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,445,190.00	1,541,554.00	6.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,876,057.50	4,125,595.00	6.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,876,057.50	4,125,595.00	6.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,071,643.00	22,059.00	-97.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	125,088.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,000.00	16,350.00	-45.5%
TOTAL, OTHER LOCAL REVENUE			1,311,731.00	123,409.00	-90.6%
TOTAL, REVENUES			6,632,978.50	5,790,558.00	-12.7%
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	1,682,445.14	1,771,564.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	302,240.53	341,825.00	13.1%
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			1,984,685.67	2,113,389.00	6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	471,938.48	571,674.00	21.1%
OASDI/Medicare/Alternative		3301-3302	142,126.81	161,786.00	13.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	301,074.58	348,196.00	15.7%
Unemployment Insurance		3501-3502	942.84	1,056.00	12.0%
Workers' Compensation		3601-3602	32,185.05	28,802.00	-10.5%
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			948,267.76	1,111,514.00	17.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	70,539.03	169,200.00	139.9%
Noncapitalized Equipment		4400	239,115.95	224,000.00	-6.3%
Food		4700	1,969,524.79	1,420,721.00	-27.9%
TOTAL, BOOKS AND SUPPLIES			2,279,179.77	1,813,921.00	-20.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	45,908.69	45,000.00	-2.0%
Dues and Memberships		5300	110.00	1,000.00	809.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	252,395.61	235,609.00	-6.7%
Communications		5900	2,700.00	4,200.00	55.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			301,114.30	285,809.00	-5.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	545,981.21	250,000.00	-54.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			545,981.21	250,000.00	-54.2%
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	140,000.00	140,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			140,000.00	140,000.00	0.0%
TOTAL, EXPENDITURES			6,199,228.71	5,714,633.00	-7.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	25,000.00	25,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000.00	25,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	850,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			850,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(825,000.00)	25,000.00	-103.0%

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	1,445,190.00	1,541,554.00	6.7%
3) Other State Revenue		8300-8599	3,876,057.50	4,125,595.00	6.4%
4) Other Local Revenue		8600-8799	1,311,731.00	123,409.00	-90.6%
5) TOTAL, REVENUES			6,632,978.50	5,790,558.00	-12.7%
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		6,059,228.71	5,574,633.00	-8.0%
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		140,000.00	140,000.00	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			6,199,228.71	5,714,633.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			433,749.79	75,925.00	-82.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,000.00	25,000.00	0.0%
b) Transfers Out		7600-7629	850,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(825,000.00)	25,000.00	-103.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(391,250.21)	100,925.00	-125.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,962,171.90	4,570,921.69	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,962,171.90	4,570,921.69	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,962,171.90	4,570,921.69	-7.9%
2) Ending Balance, June 30 (E + F1e)			4,570,921.69	4,671,846.69	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,570,921.69	4,671,846.69	2.2%
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	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,928,678.57	3,029,603.57
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	49,702.42	49,702.42
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	501,807.20	501,807.20
5810	Other Restricted Federal	3,063.00	3,063.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	35,752.50	35,752.50
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	25,000.00
7029	Child Nutrition: Food Service Staff Training Funds	46,625.00	46,625.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	980,293.00	980,293.00
Total, Restricted Balance		<u>4,570,921.69</u>	<u>4,671,846.69</u>

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	140,788.39	80,000.00	-43.2%
5) TOTAL, REVENUES			140,788.39	80,000.00	-43.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	396.08	0.00	-100.0%
3) Employee Benefits		3000-3999	107.09	0.00	-100.0%
4) Books and Supplies		4000-4999	6,821.60	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	240,376.48	0.00	-100.0%
6) Capital Outlay		6000-6999	779,534.75	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,027,236.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(886,447.61)	80,000.00	-109.0%
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)			(886,447.61)	80,000.00	-109.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,503,847.78	1,617,400.17	-35.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,503,847.78	1,617,400.17	-35.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,503,847.78	1,617,400.17	-35.4%
2) Ending Balance, June 30 (E + F1e)			1,617,400.17	1,697,400.17	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,617,400.17	1,697,400.17	4.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	1,617,400.17		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,617,400.17		
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)			1,617,400.17		
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	66,213.29	80,000.00	20.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	74,575.10	0.00	-100.0%
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			140,788.39	80,000.00	-43.2%
TOTAL, REVENUES			140,788.39	80,000.00	-43.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	396.08	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			396.08	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	70.45	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	30.17	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.20	0.00	-100.0%
Workers' Compensation		3601-3602	6.27	0.00	-100.0%
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			107.09	0.00	-100.0%
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	5,327.66	0.00	-100.0%
Noncapitalized Equipment		4400	1,493.94	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,821.60	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,052.00	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	198,324.48	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			240,376.48	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	779,534.75	0.00	-100.0%
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			779,534.75	0.00	-100.0%
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			1,027,236.00	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					
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	140,788.39	80,000.00	-43.2%
5) TOTAL, REVENUES			140,788.39	80,000.00	-43.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,027,236.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,027,236.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(886,447.61)	80,000.00	-109.0%
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)			(886,447.61)	80,000.00	-109.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,503,847.78	1,617,400.17	-35.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,503,847.78	1,617,400.17	-35.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,503,847.78	1,617,400.17	-35.4%
2) Ending Balance, June 30 (E + F1e)			1,617,400.17	1,697,400.17	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,617,400.17	1,697,400.17	4.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	581,812.60	380,000.00	-34.7%
5) TOTAL, REVENUES			581,812.60	380,000.00	-34.7%
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)			581,812.60	380,000.00	-34.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,081,812.60	880,000.00	-18.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,185,242.04	11,267,054.64	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,185,242.04	11,267,054.64	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,185,242.04	11,267,054.64	10.6%
2) Ending Balance, June 30 (E + F1e)			11,267,054.64	12,147,054.64	7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	11,267,054.64	12,147,054.64	7.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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	11,267,054.64		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,267,054.64		
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)			11,267,054.64		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	285,375.45	380,000.00	33.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	296,437.15	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			581,812.60	380,000.00	-34.7%
TOTAL, REVENUES			581,812.60	380,000.00	-34.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	500,000.00	500,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	581,812.60	380,000.00	-34.7%
5) TOTAL, REVENUES			581,812.60	380,000.00	-34.7%
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)			581,812.60	380,000.00	-34.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,081,812.60	880,000.00	-18.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,185,242.04	11,267,054.64	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,185,242.04	11,267,054.64	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,185,242.04	11,267,054.64	10.6%
2) Ending Balance, June 30 (E + F1e)			11,267,054.64	12,147,054.64	7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,267,054.64	12,147,054.64	7.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	326,606.01	21,615.00	-93.4%
5) TOTAL, REVENUES			326,606.01	21,615.00	-93.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	40,635.14	17,665.00	-56.5%
2) Classified Salaries		2000-2999	2,406.93	0.00	-100.0%
3) Employee Benefits		3000-3999	11,439.42	3,950.00	-65.5%
4) Books and Supplies		4000-4999	535,765.43	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	744,012.25	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,334,259.17	21,615.00	-98.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,007,653.16)	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)			(1,007,653.16)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,031,964.18	24,311.02	-97.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,031,964.18	24,311.02	-97.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,031,964.18	24,311.02	-97.6%
2) Ending Balance, June 30 (E + F1e)			24,311.02	24,311.02	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	.02	.02	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	24,311.00	24,311.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		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	24,311.02		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			24,311.02		
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)			24,311.02		
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	25,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	30,083.46	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	271,522.55	21,615.00	-92.0%
TOTAL, OTHER LOCAL REVENUE			326,606.01	21,615.00	-93.4%
TOTAL, REVENUES			326,606.01	21,615.00	-93.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	36,861.77	17,665.00	-52.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	3,773.37	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			40,635.14	17,665.00	-56.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	2,406.93	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,406.93	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,230.23	3,374.00	-53.3%
PERS		3201-3202	577.03	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	831.80	256.00	-69.2%
Health and Welfare Benefits		3401-3402	2,101.63	70.00	-96.7%
Unemployment Insurance		3501-3502	21.13	9.00	-57.4%
Workers' Compensation		3601-3602	677.60	241.00	-64.4%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			11,439.42	3,950.00	-65.5%
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	517,364.54	0.00	-100.0%
Noncapitalized Equipment		4400	18,400.89	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			535,765.43	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	743,012.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			744,012.25	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,334,259.17	21,615.00	-98.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(- 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	326,606.01	21,615.00	-93.4%
5) TOTAL, REVENUES			326,606.01	21,615.00	-93.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		281,328.18	21,615.00	-92.3%
2) Instruction - Related Services	2000-2999		315,232.22	0.00	-100.0%
3) Pupil Services	3000-3999		737,698.77	0.00	-100.0%
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			1,334,259.17	21,615.00	-98.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,007,653.16)	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)			(1,007,653.16)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,031,964.18	24,311.02	-97.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,031,964.18	24,311.02	-97.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,031,964.18	24,311.02	-97.6%
2) Ending Balance, June 30 (E + F1e)			24,311.02	24,311.02	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	.02	.02	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	24,311.00	24,311.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	.02	.02
Total, Restricted Balance			.02	.02

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,234,048.91	7,307,000.00	-67.1%
5) TOTAL, REVENUES			22,234,048.91	7,307,000.00	-67.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	417,981.33	377,035.00	-9.8%
3) Employee Benefits		3000-3999	208,150.54	200,234.00	-3.8%
4) Books and Supplies		4000-4999	3,546,800.93	1,709,500.00	-51.8%
5) Services and Other Operating Expenditures		5000-5999	2,604,462.36	1,118,390.00	-57.1%
6) Capital Outlay		6000-6999	275,309,600.03	165,000.00	-99.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			282,086,995.19	3,570,159.00	-98.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(259,852,946.28)	3,736,841.00	-101.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,539,175.00	3,801,748.00	7.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	192,575,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			196,114,175.00	3,801,748.00	-98.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,738,771.28)	7,538,589.00	-111.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	166,963,627.16	103,224,855.88	-38.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,963,627.16	103,224,855.88	-38.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,963,627.16	103,224,855.88	-38.2%
2) Ending Balance, June 30 (E + F1e)			103,224,855.88	110,763,444.88	7.3%
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	36,442,945.65	36,858,386.65	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	66,781,910.23	73,905,058.23	10.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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	103,224,855.88		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			103,224,855.88		
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)			103,224,855.88		
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	6,992,656.28	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,297,807.66	6,778,000.00	27.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,943,612.25	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,999,972.72	529,000.00	-89.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,234,048.91	7,307,000.00	-67.1%
TOTAL, REVENUES			22,234,048.91	7,307,000.00	-67.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	63,096.26	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	171,703.00	184,792.00	7.6%
Clerical, Technical and Office Salaries		2400	183,182.07	192,243.00	4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			417,981.33	377,035.00	-9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	111,420.79	101,988.00	-8.5%
OASDI/Medicare/Alternative		3301-3302	31,947.49	28,958.00	-9.4%
Health and Welfare Benefits		3401-3402	57,928.80	63,944.00	10.4%
Unemployment Insurance		3501-3502	208.71	189.00	-9.4%
Workers' Compensation		3601-3602	6,644.75	5,155.00	-22.4%
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			208,150.54	200,234.00	-3.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,494,876.21	1,236,000.00	-17.3%
Noncapitalized Equipment		4400	2,051,924.72	473,500.00	-76.9%
TOTAL, BOOKS AND SUPPLIES			3,546,800.93	1,709,500.00	-51.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,245.79	12,000.00	-9.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	333,466.38	340,600.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	155,386.36	214,290.00	37.9%
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	2,100,988.83	550,000.00	-73.8%
Communications		5900	1,375.00	1,500.00	9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,604,462.36	1,118,390.00	-57.1%
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	265,801,103.74	165,000.00	-99.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,508,496.29	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			275,309,600.03	165,000.00	-99.9%
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			282,086,995.19	3,570,159.00	-98.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,539,175.00	3,801,748.00	7.4%
(a) TOTAL, INTERFUND TRANSFERS IN			3,539,175.00	3,801,748.00	7.4%
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	192,500,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	75,000.00	0.00	-100.0%
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			192,575,000.00	0.00	-100.0%
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)			196,114,175.00	3,801,748.00	-98.1%

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	22,234,048.91	7,307,000.00	-67.1%
5) TOTAL, REVENUES			22,234,048.91	7,307,000.00	-67.1%
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		282,086,995.19	3,570,159.00	-98.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			282,086,995.19	3,570,159.00	-98.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(259,852,946.28)	3,736,841.00	-101.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,539,175.00	3,801,748.00	7.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	192,575,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			196,114,175.00	3,801,748.00	-98.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,738,771.28)	7,538,589.00	-111.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	166,963,627.16	103,224,855.88	-38.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,963,627.16	103,224,855.88	-38.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,963,627.16	103,224,855.88	-38.2%
2) Ending Balance, June 30 (E + F1e)			103,224,855.88	110,763,444.88	7.3%
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	36,442,945.65	36,858,386.65	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	66,781,910.23	73,905,058.23	10.7%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	36,442,945.65	36,858,386.65
Total, Restricted Balance		36,442,945.65	36,858,386.65

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,153,186.20	1,855,000.00	-41.2%
5) TOTAL, REVENUES			3,153,186.20	1,855,000.00	-41.2%
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	7,585.00	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			7,585.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,145,601.20	1,855,000.00	-41.0%
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)			3,145,601.20	1,855,000.00	-41.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,623,045.08	15,768,646.28	24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,623,045.08	15,768,646.28	24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,623,045.08	15,768,646.28	24.9%
2) Ending Balance, June 30 (E + F1e)			15,768,646.28	17,623,646.28	11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,898,462.37	10,753,462.37	20.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,870,183.91	6,870,183.91	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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	15,768,646.28		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,768,646.28		
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)			15,768,646.28		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	357,785.74	475,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	368,400.46	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	2,427,000.00	1,380,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				3,153,186.20	1,855,000.00
TOTAL, REVENUES				3,153,186.20	1,855,000.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	7,585.00	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			7,585.00	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					
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			7,585.00	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 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	3,153,186.20	1,855,000.00	-41.2%
5) TOTAL, REVENUES			3,153,186.20	1,855,000.00	-41.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,585.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,585.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,145,601.20	1,855,000.00	-41.0%
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)			3,145,601.20	1,855,000.00	-41.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,623,045.08	15,768,646.28	24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,623,045.08	15,768,646.28	24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,623,045.08	15,768,646.28	24.9%
2) Ending Balance, June 30 (E + F1e)			15,768,646.28	17,623,646.28	11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,898,462.37	10,753,462.37	20.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,870,183.91	6,870,183.91	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	8,898,462.37	10,753,462.37
Total, Restricted Balance		8,898,462.37	10,753,462.37

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	349,282.66	225,000.00	-35.6%
5) TOTAL, REVENUES			349,282.66	225,000.00	-35.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	45,000.00	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			45,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			304,282.66	225,000.00	-26.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,002,500.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,002,500.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,306,782.66	225,000.00	-82.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,952,990.35	7,259,773.01	22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,952,990.35	7,259,773.01	22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,952,990.35	7,259,773.01	22.0%
2) Ending Balance, June 30 (E + F1e)			7,259,773.01	7,484,773.01	3.1%
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	3,208,037.00	3,208,037.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	4,276,736.01	New
d) Assigned					
Other Assignments		9780	4,051,736.01	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	7,259,773.01		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,259,773.01		
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)			7,259,773.01		
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	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	176,023.40	225,000.00	27.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	173,259.26	0.00	-100.0%
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			349,282.66	225,000.00	-35.6%
TOTAL, REVENUES			349,282.66	225,000.00	-35.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	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	45,000.00	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			45,000.00	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				45,000.00	0.00	-100.0%
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	152,500.00	0.00	-100.0%
Other Authorized Interfund Transfers In			8919	850,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN				1,002,500.00	0.00	-100.0%
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,002,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	349,282.66	225,000.00	-35.6%
5) TOTAL, REVENUES			349,282.66	225,000.00	-35.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		45,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			304,282.66	225,000.00	-26.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,002,500.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,002,500.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,306,782.66	225,000.00	-82.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,952,990.35	7,259,773.01	22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,952,990.35	7,259,773.01	22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,952,990.35	7,259,773.01	22.0%
2) Ending Balance, June 30 (E + F1e)			7,259,773.01	7,484,773.01	3.1%
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	3,208,037.00	3,208,037.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	4,276,736.01	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,051,736.01	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	3,208,037.00	3,208,037.00
Total, Restricted Balance		<u>3,208,037.00</u>	<u>3,208,037.00</u>

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,376,319.95	55,376,319.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,376,319.95	55,376,319.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,376,319.95	55,376,319.95	0.0%
2) Ending Balance, June 30 (E + F1e)			55,376,319.95	55,376,319.95	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	55,376,319.95	55,376,319.95	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,376,319.95	55,376,319.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,376,319.95	55,376,319.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,376,319.95	55,376,319.95	0.0%
2) Ending Balance, June 30 (E + F1e)			55,376,319.95	55,376,319.95	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	55,376,319.95	55,376,319.95	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	55,376,319.95	55,376,319.95
Total, Restricted Balance		55,376,319.95	55,376,319.95

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	36,259.80	0.00	-100.0%
5) TOTAL, REVENUES			36,259.80	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	1,230,014.56	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	52,090.50	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,282,105.06	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,245,845.26)	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)			(1,245,845.26)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,245,845.26	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,245,845.26	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,245,845.26	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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					
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	36,259.80	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,259.80	0.00	-100.0%
TOTAL, REVENUES			36,259.80	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	1,134,889.97	0.00	-100.0%
Noncapitalized Equipment		4400	95,124.59	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,230,014.56	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	52,090.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,090.50	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,282,105.06	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- 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	36,259.80	0.00	-100.0%
5) TOTAL, REVENUES			36,259.80	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		1,282,105.06	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,282,105.06	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,245,845.26)	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)			(1,245,845.26)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,245,845.26	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,245,845.26	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,245,845.26	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	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)	8,359.76	8,359.76	8,359.76	8,164.25	8,164.25	8,164.25
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)	8,359.76	8,359.76	8,359.76	8,164.25	8,164.25	8,164.25
5. District Funded County Program ADA						
a. County Community Schools	4.66	4.66	4.66	4.66	4.66	4.66
b. Special Education-Special Day Class	11.33	11.33	11.33	11.33	11.33	11.33
c. Special Education-NPS/LCI	2.95	2.95	2.95	2.95	2.95	2.95
d. Special Education Extended Year	1.34	1.34	1.34	1.34	1.34	1.34
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)	20.28	20.28	20.28	20.28	20.28	20.28
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,380.04	8,380.04	8,380.04	8,184.53	8,184.53	8,184.53
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			46,086,579.32	35,314,756.55	13,538,209.23	(8,081,817.25)	(21,386,259.75)	(33,905,808.89)	27,373,995.52	21,077,739.45
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		185,299.00	185,299.00	751,665.70	333,538.20	333,538.20	751,665.70	333,538.20	333,538.20
Property Taxes	8020-8079		0.00	0.00	0.00	7,842,401.06	9,105,122.86	86,762,566.56	13,875,363.40	0.00
Miscellaneous Funds	8080-8099		0.00	(191,131.38)	(382,262.76)	(254,841.84)	(254,841.84)	(254,841.84)	2,897,551.26	(254,841.84)
Federal Revenue	8100-8299		0.00	0.00	47,256.95	0.00	0.00	218,169.82	1,024,534.14	52,949.58
Other State Revenue	8300-8599		87,552.06	87,552.06	218,398.89	157,594.12	779,588.94	1,061,174.66	157,594.12	157,594.12
Other Local Revenue	8600-8799		296.83	233,928.68	629,123.77	427,282.09	677,835.95	627,956.61	247,962.07	281,963.43
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			273,147.89	315,648.36	1,264,182.55	8,505,973.63	10,641,244.11	89,166,691.51	18,536,543.19	571,203.49
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,532,366.31	8,269,625.55	8,536,050.86	8,405,304.29	8,596,584.54	8,841,108.86	8,407,043.93	8,282,593.09
Classified Salaries	2000-2999		2,092,477.00	3,783,116.48	4,181,508.53	3,854,844.28	4,724,875.96	4,342,359.53	3,999,958.60	4,000,270.02
Employee Benefits	3000-3999		1,546,655.83	5,965,974.00	6,035,464.04	5,380,139.29	6,241,847.25	5,902,309.81	6,773,584.38	6,212,637.85
Books and Supplies	4000-4999		237,800.43	622,241.97	1,879,603.35	744,662.36	761,145.43	522,129.49	569,886.73	574,353.42
Services	5000-5999		4,211,082.05	1,912,032.15	1,746,429.02	2,224,548.31	1,608,352.18	2,996,131.45	3,317,815.82	3,084,442.75
Capital Outlay	6000-6999		0.00	42,782.70	0.00	88,336.76	5,645.88	0.00	0.00	0.00
Other Outgo	7000-7499		312,008.20	383,841.99	(607,427.61)	0.00	109,761.17	0.00	1,608,028.91	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	4,170,267.11	156,480.89	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			9,932,389.82	20,979,614.84	21,771,628.19	20,697,835.29	22,048,212.41	26,774,306.25	24,832,799.26	22,154,297.13
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(6,675,485.05)	1,112,580.84	1,112,580.84	1,112,580.84	1,112,580.84	1,112,580.84	1,112,580.85	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(6,675,485.05)	1,112,580.84	1,112,580.84	1,112,580.84	1,112,580.84	1,112,580.84	1,112,580.85	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		6,675,485.05	(1,112,580.84)	(1,112,580.84)	(1,112,580.84)	(1,112,580.84)	(1,112,580.84)	(1,112,580.85)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(10,771,822.77)	(21,776,547.32)	(21,620,026.48)	(13,304,442.50)	(12,519,549.14)	61,279,804.41	(6,296,256.07)	(21,583,093.64)
F. ENDING CASH (A + E)			35,314,756.55	13,538,209.23	(8,081,817.25)	(21,386,259.75)	(33,905,808.89)	27,373,995.52	21,077,739.45	(505,354.19)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		(505,354.19)	(14,352,158.75)	36,724,282.35	19,688,255.16				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	751,665.70	333,538.20	333,538.20	751,665.70	0.00	0.00	5,378,490.00	5,378,490.00
Property Taxes	8020-8079	7,683,012.28	72,128,946.28	2,755,728.56	0.00	0.00	0.00	200,153,141.00	200,153,141.00
Miscellaneous Funds	8080-8099	(445,973.22)	(222,986.61)	2,929,406.49	(222,986.61)	477,545.19	0.00	3,819,795.00	3,819,795.00
Federal Revenue	8100-8299	222,573.70	502,698.50	17,068.26	770,837.75	649,627.75	0.00	3,505,716.45	3,505,716.45
Other State Revenue	8300-8599	672,886.80	217,609.12	934,931.12	10,598,255.00	0.00	0.00	15,130,731.01	15,130,731.00
Other Local Revenue	8600-8799	775,525.08	249,754.48	286,411.00	327,135.00	0.00	0.00	4,765,174.99	4,765,175.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		9,659,690.34	73,209,559.97	7,257,083.63	12,224,906.84	1,127,172.94	0.00	232,753,048.45	232,753,048.45
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,471,216.08	8,436,621.80	8,948,029.25	(74,972.67)	140,161.10	0.00	86,791,732.99	86,791,733.00
Classified Salaries	2000-2999	4,445,063.43	4,082,744.25	4,324,622.50	(137,706.63)	171,961.05	0.00	43,866,095.00	43,866,095.00
Employee Benefits	3000-3999	6,201,063.27	6,450,193.07	6,250,805.69	(54,171.61)	66,081.12	0.00	62,972,583.99	62,972,584.00
Books and Supplies	4000-4999	554,464.73	735,600.10	705,709.71	(445,932.32)	664,043.75	0.00	8,125,709.15	8,125,709.14
Services	5000-5999	2,465,100.90	2,430,450.11	3,544,017.69	(3,434,569.16)	4,566,257.74	0.00	30,672,091.01	30,672,091.00
Capital Outlay	6000-6999	5,799.15	(2,490.46)	519,925.98	(291,926.26)	291,926.26	0.00	660,000.01	660,000.00
Other Outgo	7000-7499	1,363,787.34	0.00	0.00	(775,054.03)	775,054.03	0.00	3,170,000.00	3,170,000.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	4,326,748.00	4,326,748.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		23,506,494.90	22,133,118.87	24,293,110.82	(5,214,332.68)	6,675,485.05	0.00	240,584,960.15	240,584,960.14
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	(1,127,172.94)	0.00	(1,127,172.94)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(1,127,172.94)	0.00	(1,127,172.94)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	(6,675,485.05)	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(6,675,485.05)	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	5,548,312.11	0.00	(1,127,172.94)	
E. NET INCREASE/DECREASE (B - C + D)		(13,846,804.56)	51,076,441.10	(17,036,027.19)	17,439,239.52	0.00	0.00	(8,959,084.64)	(7,831,911.69)
F. ENDING CASH (A + E)		(14,352,158.75)	36,724,282.35	19,688,255.16	37,127,494.68				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								37,127,494.68	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			37,127,494.68	26,274,996.29	5,142,146.21	(16,471,938.54)	(29,385,169.57)	(41,700,643.28)	21,668,668.97	15,865,447.77
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		268,393.10	268,393.10	483,107.58	483,107.58	483,107.58	483,107.58	483,107.58	483,107.58
Property Taxes	8020-8079		0.00	0.00	0.00	8,096,999.57	9,400,714.82	89,579,257.49	14,325,818.15	0.00
Miscellaneous Funds	8080-8099		0.00	(186,462.07)	(372,924.14)	(248,616.09)	(248,616.09)	(248,616.09)	2,826,764.53	(248,616.09)
Federal Revenue	8100-8299		0.00	0.00	47,256.94	0.00	0.00	218,169.79	1,024,534.01	52,949.57
Other State Revenue	8300-8599		87,656.54	87,656.54	218,659.52	157,782.19	780,519.30	1,062,441.07	157,782.19	157,782.19
Other Local Revenue	8600-8799		0.00	503,843.80	503,843.80	503,843.80	503,843.80	503,843.80	503,843.80	503,843.80
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			356,049.64	673,431.37	879,943.70	8,993,117.05	10,919,569.41	91,598,203.64	19,321,850.26	949,067.05
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,547,934.11	8,353,639.32	8,622,771.33	8,490,696.47	8,683,920.00	8,930,928.51	8,492,453.78	8,366,738.60
Classified Salaries	2000-2999		2,118,970.30	3,831,015.33	4,234,451.50	3,903,651.28	4,784,698.63	4,397,339.08	4,050,602.93	4,050,918.29
Employee Benefits	3000-3999		1,537,510.43	5,930,697.09	5,999,776.24	5,348,326.43	6,204,939.10	5,867,409.35	6,733,532.06	6,175,902.41
Books and Supplies	4000-4999		221,521.99	579,646.87	1,750,936.55	693,687.07	709,041.81	486,387.52	530,875.58	535,036.50
Services	5000-5999		4,413,163.69	2,003,786.85	1,830,236.75	2,331,300.05	1,685,533.87	3,139,909.97	3,477,031.35	3,232,459.16
Capital Outlay	6000-6999		0.00	43,171.63	0.00	89,139.82	5,697.21	0.00	0.00	0.00
Other Outgo	7000-7499		317,421.59	390,501.71	(617,966.57)	0.00	111,665.54	0.00	1,635,928.46	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	4,357,370.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,156,522.11	21,132,458.80	21,820,205.80	20,856,801.12	22,185,496.16	27,179,344.43	24,920,424.16	22,361,054.96
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	1,127,172.94	375,724.31	375,724.31	375,724.31	0.00	0.00	0.00	(11,666.43)	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,127,172.94	375,724.31	375,724.31	375,724.31	0.00	0.00	0.00	(11,666.43)	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(6,675,485.05)	1,427,750.23	1,049,546.96	1,049,546.96	1,049,546.96	1,049,546.96	1,049,546.96	192,980.87	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(6,675,485.05)	1,427,750.23	1,049,546.96	1,049,546.96	1,049,546.96	1,049,546.96	1,049,546.96	192,980.87	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		7,802,657.99	(1,052,025.92)	(673,822.65)	(673,822.65)	(1,049,546.96)	(1,049,546.96)	(1,049,546.96)	(204,647.30)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(10,852,498.39)	(21,132,850.08)	(21,614,084.75)	(12,913,231.03)	(12,315,473.71)	63,369,312.25	(5,803,221.20)	(21,411,987.91)
F. ENDING CASH (A + E)			26,274,996.29	5,142,146.21	(16,471,938.54)	(29,385,169.57)	(41,700,643.28)	21,668,668.97	15,865,447.77	(5,546,540.14)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		(5,546,540.14)	(19,882,191.28)	33,779,717.81	16,894,518.51				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	483,107.58	483,107.58	483,107.58	483,107.58	0.00	0.00	5,367,862.00	
Property Taxes	8020-8079	7,932,436.33	74,470,566.13	2,845,191.52	0.00	0.00	0.00	206,650,984.01	
Miscellaneous Funds	8080-8099	(435,078.16)	(217,539.08)	2,857,841.54	(217,539.08)	465,878.82	0.00	3,726,478.00	
Federal Revenue	8100-8299	222,573.67	502,698.44	17,068.26	770,837.65	649,627.67	0.00	3,505,716.00	
Other State Revenue	8300-8599	673,689.83	217,868.81	936,046.86	10,610,902.95	0.00	0.00	15,148,787.99	
Other Local Revenue	8600-8799	503,843.80	503,843.80	503,843.80	0.00	0.00	0.00	5,038,438.00	
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS		9,380,573.05	75,960,545.68	7,643,099.56	11,647,309.10	1,115,506.49	0.00	239,438,266.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,557,277.88	8,522,332.15	9,038,935.14	(75,734.34)	141,585.04	0.00	87,673,477.99	
Classified Salaries	2000-2999	4,501,343.33	4,134,436.74	4,379,377.46	(139,450.16)	174,138.29	0.00	44,421,493.00	
Employee Benefits	3000-3999	6,164,396.27	6,412,052.96	6,213,844.57	(53,851.29)	65,690.38	0.00	62,600,226.00	
Books and Supplies	4000-4999	516,509.27	685,245.17	657,400.90	(415,406.37)	618,587.15	0.00	7,569,470.01	
Services	5000-5999	2,583,396.30	2,547,082.68	3,714,088.21	(3,599,387.45)	4,785,383.57	0.00	32,143,985.00	
Capital Outlay	6000-6999	5,851.87	(2,513.11)	524,652.58	(294,580.14)	294,580.14	0.00	666,000.00	
Other Outgo	7000-7499	1,387,449.27	0.00	0.00	(788,501.34)	788,501.34	0.00	3,225,000.00	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	4,357,370.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		23,716,224.19	22,298,636.59	24,528,298.86	(5,366,911.09)	6,868,465.91	0.00	242,657,022.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	(1,115,506.50)	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(1,115,506.50)	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	(6,868,465.90)	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(6,868,465.90)	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	5,752,959.40	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(14,335,651.14)	53,661,909.09	(16,885,199.30)	17,014,220.19	(.02)	0.00	(3,218,756.00)	0.00
F. ENDING CASH (A + E)		(19,882,191.28)	33,779,717.81	16,894,518.51	33,908,738.70				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								33,908,738.68	

San Mateo Union High (69047)				
	2023-24	2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation	8.22%	1.07%	2.93%	3.08%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	8,862	8,457	8,259	8,195
Unduplicated Pupil Count (UPC)	2,319	2,319	2,319	2,319
Unduplicated Pupil Percentage (UPP)	27.52%	26.92%	27.20%	27.93%
Current Year LCFF Average Daily Attendance (ADA)	8,362.55	8,189.76	7,999.68	7,938.24
Funded LCFF ADA	8,491.74	8,362.55	8,309.41	8,184.00
LCFF ADA Funding Method	3-PY Average	Prior Yr	3-PY Average	3-PY Average
LCFF Entitlement Summary				
Base Grant	\$102,028,256	\$101,554,807	\$103,867,625	\$105,450,840
Grade Span Adjustment	2,649,423	2,642,566	2,700,558	2,741,640
<i>Adjusted Base Grant</i>	\$104,677,679	\$104,197,373	\$106,568,183	\$108,192,480
Supplemental Grant	5,761,459	5,609,987	5,797,309	6,043,632
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$110,439,138	\$109,807,360	\$112,365,492	\$114,236,112
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	92,809	92,809	92,809	92,809
Add-on: Home-to-School Transportation	242,060	244,650	251,818	259,574
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	754,163	754,163	754,163	754,163
Add-on: Transitional Kindergarten	-	-	-	-
Total Allowance and Add-On Amounts	\$1,089,032	\$1,091,622	\$1,098,790	\$1,106,546
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$111,528,170	\$110,898,982	\$113,464,282	\$115,342,658
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 111,528,170	\$ 110,898,982	\$ 113,464,282	\$ 115,342,658
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 13,134	\$ 13,261	\$ 13,655	\$ 14,094
Additional State Aid	3,705,980	3,705,980	3,705,980	3,705,980
Total LCFF Entitlement with Additional State Aid	115,234,150	114,604,962	117,170,262	119,048,638
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 186,236,568	\$ 193,866,573	\$ 200,180,258	\$ 206,674,450
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 1,698,348	\$ 1,672,510	\$ 1,661,882	\$ 1,636,800
Net State Aid (<i>excludes Additional State Aid</i>)	\$ -	\$ -	\$ -	\$ -
Additional State Aid	\$ 3,705,980	\$ 3,705,980	\$ 3,705,980	\$ 3,705,980
Total Funding Sources	\$ 191,640,896	\$ 199,245,063	\$ 205,548,120	\$ 212,017,230

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	202,346,108.00	3.16%	208,740,006.00	3.15%	215,307,424.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,695,124.00	0.49%	3,713,181.00	0.52%	3,732,659.00
4. Other Local Revenues	8600-8799	3,893,000.00	6.63%	4,151,300.00	3.95%	4,315,430.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(43,493,574.16)	5.16%	(45,739,590.00)	3.83%	(47,491,593.00)
6. Total (Sum lines A1 thru A5c)		166,440,657.84	2.66%	170,864,897.00	2.93%	175,863,920.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				73,579,991.00		74,253,920.00
b. Step & Column Adjustment				673,929.00		589,051.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	73,579,991.00	0.92%	74,253,920.00	0.79%	74,842,971.00
2. Classified Salaries						
a. Base Salaries				29,722,365.00		30,148,195.00
b. Step & Column Adjustment				425,830.00		348,763.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,722,365.00	1.43%	30,148,195.00	1.16%	30,496,958.00
3. Employee Benefits	3000-3999	41,676,292.00	-1.42%	41,082,623.00	1.07%	41,522,260.00
4. Books and Supplies	4000-4999	5,728,759.00	1.49%	5,813,880.00	0.96%	5,869,712.00
5. Services and Other Operating Expenditures	5000-5999	15,128,760.00	2.55%	15,514,290.00	6.00%	16,445,101.00
6. Capital Outlay	6000-6999	510,000.00	1.18%	516,000.00	1.28%	522,600.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	560,000.00	9.82%	615,000.00	9.84%	675,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(145,000.00)	0.00%	(145,000.00)	0.00%	(145,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,326,748.00	0.71%	4,357,370.00	1.20%	4,409,658.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		171,087,915.00	0.62%	172,156,278.00	1.44%	174,639,760.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,647,257.16)		(1,291,381.00)		1,224,160.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		37,731,146.68		33,083,889.52		31,792,508.52
2. Ending Fund Balance (Sum lines C and D1)		33,083,889.52		31,792,508.52		33,016,668.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	55,000.00		55,000.00		
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	25,811,340.71		24,457,797.85		25,630,812.30
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,217,548.81		7,279,710.67		7,385,856.22
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,083,889.52		31,792,508.52		33,016,668.52
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,217,548.81		7,279,710.67		7,385,856.22
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		7,217,548.81		7,279,710.67		7,385,856.22
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,005,318.00	0.00%	7,005,318.00	0.00%	7,005,318.00
2. Federal Revenues	8100-8299	3,505,716.45	0.00%	3,505,716.00	0.00%	3,505,716.00
3. Other State Revenues	8300-8599	11,435,607.00	0.00%	11,435,607.00	-1.53%	11,260,173.00
4. Other Local Revenues	8600-8799	872,175.00	1.72%	887,138.00	2.11%	905,866.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	43,493,574.16	5.16%	45,739,590.00	3.83%	47,491,593.00
6. Total (Sum lines A1 thru A5c)		66,312,390.61	3.41%	68,573,369.00	2.33%	70,168,666.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,211,742.00		13,419,558.00
b. Step & Column Adjustment				207,816.00		169,039.85
c. Cost-of-Living Adjustment						
d. Other Adjustments						(168,223.85)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,211,742.00	1.57%	13,419,558.00	0.01%	13,420,374.00
2. Classified Salaries						
a. Base Salaries				14,143,730.00		14,273,298.00
b. Step & Column Adjustment				129,568.00		67,173.47
c. Cost-of-Living Adjustment						
d. Other Adjustments						(193,608.47)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,143,730.00	0.92%	14,273,298.00	-0.89%	14,146,863.00
3. Employee Benefits	3000-3999	21,296,292.00	1.04%	21,517,603.00	0.24%	21,568,690.00
4. Books and Supplies	4000-4999	2,396,950.14	-26.76%	1,755,590.00	-0.07%	1,754,430.00
5. Services and Other Operating Expenditures	5000-5999	15,543,331.00	6.99%	16,629,695.00	6.80%	17,760,090.00
6. Capital Outlay	6000-6999	150,000.00	0.00%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,750,000.00	0.00%	2,750,000.00	0.00%	2,750,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,000.00	0.00%	5,000.00	0.00%	5,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		69,497,045.14	1.44%	70,500,744.00	1.50%	71,555,447.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,184,654.53)		(1,927,375.00)		(1,386,781.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,763,987.74		6,579,333.21		4,651,958.21
2. Ending Fund Balance (Sum lines C and D1)		6,579,333.21		4,651,958.21		3,265,177.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,579,333.21		4,651,958.21		3,265,177.21
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,579,333.21		4,651,958.21		3,265,177.21
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In FY27, eliminate 1.0 certificated FTE and 4.23 classified FTE.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	209,351,426.00	3.05%	215,745,324.00	3.04%	222,312,742.00
2. Federal Revenues	8100-8299	3,505,716.45	0.00%	3,505,716.00	0.00%	3,505,716.00
3. Other State Revenues	8300-8599	15,130,731.00	0.12%	15,148,788.00	-1.03%	14,992,832.00
4. Other Local Revenues	8600-8799	4,765,175.00	5.73%	5,038,438.00	3.63%	5,221,296.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		232,753,048.45	2.87%	239,438,266.00	2.75%	246,032,586.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				86,791,733.00		87,673,478.00
b. Step & Column Adjustment				881,745.00		758,090.85
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(168,223.85)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	86,791,733.00	1.02%	87,673,478.00	0.67%	88,263,345.00
2. Classified Salaries						
a. Base Salaries				43,866,095.00		44,421,493.00
b. Step & Column Adjustment				555,398.00		415,936.47
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(193,608.47)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	43,866,095.00	1.27%	44,421,493.00	0.50%	44,643,821.00
3. Employee Benefits	3000-3999	62,972,584.00	-0.59%	62,600,226.00	0.78%	63,090,950.00
4. Books and Supplies	4000-4999	8,125,709.14	-6.85%	7,569,470.00	0.72%	7,624,142.00
5. Services and Other Operating Expenditures	5000-5999	30,672,091.00	4.80%	32,143,985.00	6.41%	34,205,191.00
6. Capital Outlay	6000-6999	660,000.00	0.91%	666,000.00	0.99%	672,600.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,310,000.00	1.66%	3,365,000.00	1.80%	3,425,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(140,000.00)	0.00%	(140,000.00)	0.00%	(140,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,326,748.00	0.71%	4,357,370.00	1.20%	4,409,658.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		240,584,960.14	0.86%	242,657,022.00	1.46%	246,195,207.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,831,911.69)		(3,218,756.00)		(162,621.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		47,495,134.42		39,663,222.73		36,444,466.73
2. Ending Fund Balance (Sum lines C and D1)		39,663,222.73		36,444,466.73		36,281,845.73
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	55,000.00		55,000.00		0.00
b. Restricted	9740	6,579,333.21		4,651,958.21		3,265,177.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	25,811,340.71		24,457,797.85		25,630,812.30
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,217,548.81		7,279,710.67		7,385,856.22
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		39,663,222.73		36,444,466.73		36,281,845.73
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,217,548.81		7,279,710.67		7,385,856.22
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,217,548.81		7,279,710.67		7,385,856.22
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		8,164.25		7,974.17		7,912.73
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		240,584,960.14		242,657,022.00		246,195,207.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		240,584,960.14		242,657,022.00		246,195,207.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		7,217,548.80		7,279,710.66		7,385,856.21
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		7,217,548.80		7,279,710.66		7,385,856.21
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(140,000.00)				
Other Sources/Uses Detail					0.00	4,326,748.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	140,000.00	0.00				
Other Sources/Uses Detail					25,000.00	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					500,000.00	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					3,801,748.00	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	0.00	0.00	140,000.00	(140,000.00)	4,326,748.00	4,326,748.00		

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	8,164.25	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	8,814	8,339		
Charter School				
Total ADA	8,814	8,339	5.4%	Not Met
Second Prior Year (2022-23)				
District Regular	8,343	8,293		
Charter School				
Total ADA	8,343	8,293	0.6%	Met
First Prior Year (2023-24)				
District Regular	8,357	8,360		
Charter School		0		
Total ADA	8,357	8,360	N/A	Met
Budget Year (2024-25)				
District Regular	8,164			
Charter School	0			
Total ADA	8,164			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

District is basic aid and ADA variances have a minimal impact on funding.

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

Explanation:
(required if NOT met)

District is basic aid and ADA variances have a minimal impact on funding.

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	9,141	9,124		
Charter School				
Total Enrollment	9,141	9,124	0.2%	Met
Second Prior Year (2022-23)				
District Regular	8,401	8,965		
Charter School				
Total Enrollment	8,401	8,965	N/A	Met
First Prior Year (2023-24)				
District Regular	8,661	8,862		
Charter School				
Total Enrollment	8,661	8,862	N/A	Met
Budget Year (2024-25)				
District Regular	8,457			
Charter School				
Total Enrollment	8,457			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	8,219	9,124	
Charter School		0	
Total ADA/Enrollment	8,219	9,124	90.1%
Second Prior Year (2022-23)			
District Regular	8,293	8,965	
Charter School	0		
Total ADA/Enrollment	8,293	8,965	92.5%
First Prior Year (2023-24)			
District Regular	8,360	8,862	
Charter School			
Total ADA/Enrollment	8,360	8,862	94.3%
		Historical Average Ratio:	92.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	92.8%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	8,164	8,457		
Charter School	0			
Total ADA/Enrollment	8,164	8,457	96.5%	Not Met
1st Subsequent Year (2025-26)				
District Regular	7,974	8,259		
Charter School				
Total ADA/Enrollment	7,974	8,259	96.5%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	7,913	8,195		
Charter School				
Total ADA/Enrollment	7,913	8,195	96.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

District is basic aid and ADA variables have a minimal impact on funding.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	8,380.04	8,184.53	0.00	0.00
b. Prior Year ADA (Funded)		8,380.04	8,184.53	0.00
c. Difference (Step 1a minus Step 1b)		(195.51)	(8,184.53)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.33%)	(100.00%)	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		(2.33%)	(100.00%)	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	193,157,422.12	200,153,141.00	206,650,984.00	213,344,469.00
Percent Change from Previous Year		3.62%	3.25%	3.24%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		2.62% to 4.62%	2.25% to 4.25%	2.24% to 4.24%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	198,560,284.12	205,531,631.00	212,018,846.00	218,687,249.00
District's Projected Change in LCFF Revenue:		3.51%	3.16%	3.15%
Basic Aid Standard		2.62% to 4.62%	2.25% to 4.25%	2.24% to 4.24%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Property taxes in the Bay Area are projected to grow faster than any other area in California.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	122,336,708.74	
Second Prior Year (2022-23)	129,178,227.35	150,116,796.17	86.1%
First Prior Year (2023-24)	139,801,512.76	162,182,078.43	86.2%
	Historical Average Ratio:		86.7%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.7% to 89.7%	83.7% to 89.7%	83.7% to 89.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	144,978,648.00		
1st Subsequent Year (2025-26)	145,484,738.00	167,798,908.00	86.7%	Met
2nd Subsequent Year (2026-27)	146,862,189.00	170,230,102.00	86.3%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(2.33%)	(100.00%)	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.33% to 7.67%	-110.00% to -90.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.33% to 2.67%	-105.00% to -95.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	7,989,542.05		
Budget Year (2024-25)	3,505,716.45	(56.12%)	Yes
1st Subsequent Year (2025-26)	3,505,716.00	0.00%	Yes
2nd Subsequent Year (2026-27)	3,505,716.00	0.00%	No

Explanation:
(required if Yes)

The district is budgeting one-time revenues and expenses related to Covid-19 that are not expected to continue.

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

First Prior Year (2023-24)	17,733,487.76		
Budget Year (2024-25)	15,130,731.00	(14.68%)	Yes
1st Subsequent Year (2025-26)	15,148,788.00	.12%	Yes
2nd Subsequent Year (2026-27)	14,992,832.00	(1.03%)	No

Explanation:
(required if Yes)

The district is budgeting one-time revenues and expenses related to Covid-19 that are not expected to continue.

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

First Prior Year (2023-24)	10,329,849.10		
Budget Year (2024-25)	4,765,175.00	(53.87%)	Yes
1st Subsequent Year (2025-26)	5,038,438.00	5.73%	Yes
2nd Subsequent Year (2026-27)	5,221,296.00	3.63%	No

Explanation:
(required if Yes)

All funds received in 2023-24 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2024-25.

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

First Prior Year (2023-24)	12,321,467.60		
Budget Year (2024-25)	8,125,709.14	(34.05%)	Yes
1st Subsequent Year (2025-26)	7,569,470.00	(6.85%)	Yes
2nd Subsequent Year (2026-27)	7,624,142.00	.72%	No

Explanation:
(required if Yes)

All funds received in 2023-24 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2024-25.

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

First Prior Year (2023-24)	32,397,559.80		
Budget Year (2024-25)	30,672,091.00	(5.33%)	No
1st Subsequent Year (2025-26)	32,143,985.00	4.80%	Yes
2nd Subsequent Year (2026-27)	34,205,191.00	6.41%	Yes

Explanation:
(required if Yes)

All funds received in 2023-24 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2024-25.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)	36,052,878.91		
Budget Year (2024-25)	23,401,622.45	(35.09%)	Not Met
1st Subsequent Year (2025-26)	23,692,942.00	1.24%	Not Met
2nd Subsequent Year (2026-27)	23,719,844.00	.11%	Met

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

First Prior Year (2023-24)	44,719,027.40		
Budget Year (2024-25)	38,797,800.14	(13.24%)	Not Met
1st Subsequent Year (2025-26)	39,713,455.00	2.36%	Not Met
2nd Subsequent Year (2026-27)	41,829,333.00	5.33%	Met

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

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

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

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

The district is budgeting one-time revenues and expenses related to Covid-19 that are not expected to continue.

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

The district is budgeting one-time revenues and expenses related to Covid-19 that are not expected to continue.

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

All funds received in 2023-24 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2024-25.

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

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

All funds received in 2023-24 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2024-25.

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

All funds received in 2023-24 are assumed to be spent in that year. Any carryovers are posted at 1st interim 2024-25.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	232,574,699.14		
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	232,574,699.14	6,977,240.97	8,920,255.00 Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,162,977.82	6,620,538.90	7,233,727.53
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	6,162,977.82	6,620,538.90	7,233,727.53
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	205,432,594.10	220,684,630.14	241,124,190.57
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	205,432,594.10	220,684,630.14	241,124,190.57
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	2,269,850.74	143,947,094.21	N/A	Met
Second Prior Year (2022-23)	(686,408.30)	156,138,515.17	.4%	Met
First Prior Year (2023-24)	1,485,812.12	166,398,753.43	N/A	Met
Budget Year (2024-25) (Information only)	(4,647,257.16)	171,087,915.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	29,518,241.16	34,660,862.32	N/A		Met
Second Prior Year (2022-23)	33,559,797.11	36,931,742.86	N/A		Met
First Prior Year (2023-24)	35,665,108.14	36,245,334.56	N/A		Met
Budget Year (2024-25) (Information only)	37,731,146.68				

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	37,127,494.68	Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	8,164	7,974	7,913
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	240,584,960.14	242,657,022.00	246,195,207.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	240,584,960.14	242,657,022.00	246,195,207.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,217,548.80	7,279,710.66	7,385,856.21
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	7,217,548.80	7,279,710.66	7,385,856.21

10C. Calculating the District's Budgeted Reserve Amount

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,217,548.81	7,279,710.67	7,385,856.22
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	7,217,548.81	7,279,710.67	7,385,856.22
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	7,217,548.80	7,279,710.66	7,385,856.21
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(37,500,564.41)			
Budget Year (2024-25)	(43,493,574.16)	5,993,009.75	16.0%	Not Met
1st Subsequent Year (2025-26)	(45,739,590.00)	2,246,015.84	5.2%	Met
2nd Subsequent Year (2026-27)	(47,491,593.00)	1,752,003.00	3.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	4,216,675.00			
Budget Year (2024-25)	4,326,748.00	110,073.00	2.6%	Met
1st Subsequent Year (2025-26)	4,357,370.00	30,622.00	.7%	Met
2nd Subsequent Year (2026-27)	4,409,658.00	52,288.00	1.2%	Met

1d. Impact of Capital Projects

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

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: 3% increase and an increase in PERS.
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	Various	Fund 51	Fund 51	641,197,237
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various	General Cafeteria and Adult Fund	Certificated and Classified Object Codes	684,514

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
TOTAL:				641,881,751

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	131,223	0	0	0
Certificates of Participation				
General Obligation Bonds	66,140,452	66,294,342	55,397,029	52,890,393
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	66,271,675	66,294,342	55,397,029	52,890,393
Has total annual payment increased over prior year (2023-24)?	Yes	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The General Obligation Bonds are paid from a levy against property owners and those funds are deposited into Fund 51. The district moved to non-work days for contract certificated and classified management.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund
0	0

4 OPEB Liabilities

a. Total OPEB liability	289,540.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	289,540.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	289,540.00	289,540.00	289,540.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	250,000.00	250,000.00	250,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	289,540.00	289,540.00	289,540.00
d. Number of retirees receiving OPEB benefits	10.00	10.00	10.00

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	523.6	513.80	513.80	512.80

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The district is not settled for 24-25, prior years are settled.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

	860,818.26		
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	

7. Amount included for any tentative salary schedule increases

	3%	0	0
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	

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

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

Yes	Yes	Yes	
10,444,112.91	10,975,637.06	10,945,849.90	
95.0%	95.0%	95.0%	
0.0%	0.0%	0.0%	

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No			
----	--	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1,343,245.43	1,153,113.33	927,988.04	

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

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

Yes	Yes	Yes	
Yes	Yes	Yes	

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	463.50	463.56	463.56	459.33

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The district is not settled for 24-25, prior years are settled.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

	477,339.75		
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	

7. Amount included for any tentative salary schedule increases

	3%	0	0
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	

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

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

Yes	Yes	Yes
7,719,703.19	8,503,772.14	8,450,177.63
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
312,018.37	250,921.09	354,170.18

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	66	66	66	66

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

The district is not settled for 24-25, prior years are settled.

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

161,403.16		
------------	--	--

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

4. Amount included for any tentative salary schedule increases

3%	0	0
----	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes	Yes
1,519,963.50	1,538,917.51	1,538,917.51	
95.0%	95.0%	95.0%	
0.0%	0.0%	0.0%	

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes	Yes
34,404.34	31,870.31	31,579.74	

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes	Yes
195,075	195,075	195,075	195,075
0.0%	0.0%	0.0%	

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 20, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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

San Mateo Union High

San Mateo County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Passed

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6318-0-0000-0000-9340	6318	9340	\$43,943.00
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-6762-0-0000-0000-9340	6762	9340	\$2,207,794.00
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-6770-0-0000-0000-9340	6770	9340	\$1,076,923.72
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7032-0-0000-0000-9340	7032	9340	\$1,012,229.00
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7085-0-0000-0000-9340	7085	9340	\$640,377.84
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7339-0-0000-0000-9340	7339	9340	\$699,506.69
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7412-0-0000-0000-9340	7412	9340	\$944,707.00
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7435-0-0000-0000-9340	7435	9340	\$3,138,506.49
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
13-5810-0-0000-0000-9340	5810	9340	\$3,063.00
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
13-7028-0-0000-0000-9340	7028	9340	\$25,000.00
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
13-7029-0-0000-0000-9340	7029	9340	\$46,625.00
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
13-7032-0-0000-0000-9340	7032	9340	\$980,293.00
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

Passed

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

Passed

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

Passed

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

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

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

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	3010	3900	(\$1,358.25)
Explanation: will correct for unaudited actuals.			
01	7412	3110	(\$45,921.07)
Explanation: will correct for unaudited actuals.			

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

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

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

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

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

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

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

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

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

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6300	4300	(\$12,917.91)
Explanation: overstated 22-23 accrual			
01	7412	1900	(\$3,648.46)
Explanation: will correct for unaudited actuals.			
01	7425	2100	(\$25.13)
Explanation: 22-23 stale dated check			
01	7425	5800	(\$20.90)
Explanation: will correct for unaudited actuals.			
01	7435	8590	(\$769.17)
Explanation: overstated 22-23 accrual			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
01	6536	\$35,869.64	\$0.00	\$35,869.64
Explanation: County posted revenue.				
01	6537	\$8,090.42	\$0.00	\$8,090.42
Explanation: County posted revenue.				

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	7435	(\$769.17)
Explanation: overstated 22-23 accrual		

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661		\$777,340,558.00
DEBT.GOV.PENSION.LIAB.9663		\$104,809,679.00
DEBT.GOV.OPEB.9664		\$2,951,408.00
DEBT.GOV.COMP.ABS.9665		\$684,514.00

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

EXPORT VALIDATION CHECKS

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

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

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

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

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved. **Passed**

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

GENERAL FUND REVENUES

BASIC AID DISTRICTS

Indicate the projected growth in property taxes each year. Explain significant changes in property tax projections between fiscal years.

FY 2024-25	FY 2025-26	FY 2026-27
Secured Property Taxes 4.7%	Secured Property Taxes 3.50%	Secured Property Taxes 3.50%
Set aside 1.5% of increase in secured taxes for property tax	Set aside 1.5% of increase in secured taxes for property tax	Set aside 1.5% of increase in secured taxes for property tax refunds.

FEDERAL REVENUES

Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years.

FY 2024-25	FY 2025-26	FY 2026-27
Funds remain the same as 2023-24 with the exception of funding of that is budgeted to be expended in 2023-24.	Funds remain the same as 2023-24 with the exception of funding of that is budgeted to be expended in 2023-24.	Funds remain the same as 2023-24 with the exception of funding of that is budgeted to be expended in 2023-24.

STATE REVENUES

Indicate assumptions used in projecting State Revenues. Explain significant changes between fiscal years.

FY 2024-25	FY 2025-26	FY 2026-27
School Services Dartboard	School Services Dartboard	School Services Dartboard

If the District included One-Time Discretionary Funding in the multi-year projections, indicate the total amount or the per-pupil funding rate used in the calculation of revenues.

FY 2024-25	FY 2025-26	FY 2026-27
N/A	N/A	N/A

Indicate per ADA funding rate used for Unrestricted and Restricted lottery revenues each year.

FY 2024-25	FY 2025-26	FY 2026-27
School Services Dartboard	School Services Dartboard	School Services Dartboard

LOCAL REVENUES

Indicate assumptions used in projecting Local Revenues. Explain significant changes between fiscal years.

FY 2024-25	FY 2025-26	FY 2026-27
Local revenues received in 2024-2025 for salaries are assumed to be received in the current year.	Local revenues received in 2024-2025 for salaries are assumed to be received in the current year.	Local revenues received in 2025-2026 for salaries are assumed to be received in the current year.

Are there parcel taxes or other local revenue sources that are due to expire in the current or subsequent two fiscal years? If so, please indicate district plans to address the loss in revenues.

FY 2024-25	FY 2025-26	FY 2026-27
N/A	N/A	N/A

OTHER FINANCING SOURCES & USES

Describe the nature and purpose of amounts shown in the following accounts:

FY 2024-25	FY 2025-26	FY 2026-27
a) Interfund Transfers In/Out	a) Interfund Transfers In/Out	a) Interfund Transfers In/Out
Student Nutrition - \$25,000	Student Nutrition - \$25,000	Student Nutrition - \$25,000
Building Fund - \$3,801,748	Building Fund - \$3,581,016	Building Fund - \$3,622,329
Special Reserve Fund - \$500,000	Special Reserve Fund - \$500,000	Special Reserve Fund - \$500,000
b) Other Sources/Uses	b) Other Sources/Uses	b) Other Sources/Uses
c) Contributions	c) Contributions	c) Contributions
Covid - \$0	Covid - \$0	Covid - \$0
CTE - \$55,138	CTE - \$58,143	CTE - \$58,644
Strongwork Force - \$36,573	Strongwork Force - \$42,316	Strongwork Force - \$46,546
Mental Health Services - \$0	Mental Health Services - \$0	Mental Health Services - \$0
Routine Maintenance - \$8,920,255	Routine Maintenance - \$8,993,221	Routine Maintenance - \$9,034,921
Special Education - \$33,122,024	Special Education - \$34,400,235	Special Education - \$35,570,153
Title I - \$70,616	Title I - \$81,555	Title I - \$87,270
Title III - \$0	Title III - \$0	Title III - \$0
TUPE - \$14,427	TUPE - \$15,255	TUPE - \$191,157
Workability - \$157,086	Workability - \$90,125	Workability - \$90,399

GENERAL FUND EXPENDITURES

CERTIFICATED & CLASSIFIED SALARIES

Indicate assumptions used in projecting Certificated Salaries (1000-1999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)

FY 2024-25	FY 2025-26	FY 2026-27
Assume a 3% salary increase	Assume no salary increase	Assume no salary increase

Indicate assumptions used in projecting Classified Salaries (2000-2999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)

FY 2024-25	FY 2025-26	FY 2026-27
Assume a 3% salary increase	Assume no salary increase	Assume no salary increase

Indicate the status of negotiations for each of the district's collective bargaining units during budget adoption.

FY 2024-25	FY 2025-26	FY 2026-27
Certificated: Not settled	Certificated: Not Started	Certificated: Not Started
Classified: Not Started	Classified: Not Started	Classified: Not Started
Mgm't & Confidential: Not Started	Mgm't & Confidential: Not Started	Mgm't & Confidential: Not Started

If negotiations are **settled**, indicate the negotiated increase in compensation and benefits for each fiscal year and **whether the costs of settlement are included in the budget and MYP.**

FY 2024-25	FY 2025-26	FY 2026-27
Assume a 3% salary increase	Assume no salary increase	Assume no salary increase

Indicate assumptions for step & column adjustments, any furlough days, and other major assumptions used in projecting salaries and benefits budget.

FY 2024-25	FY 2025-26	FY 2026-27
Step & column %: 1.25	Step & column %: 1.25	Step & column %: 1.25
Furlough Days included in the budget:	Furlough Days included in the budget:	Furlough Days included in the budget:
Others assumptions:	Others assumptions:	Others assumptions:

EMPLOYEE BENEFITS

Indicate assumptions used in projecting Employee Benefits (3000-3999) such as the rates used in projecting employer costs for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and Workers' Compensation for the current and subsequent two fiscal years. Explain significant changes between fiscal years.

FY 2024-25	FY 2025-26	FY 2026-27
STRS - 19.10%	STRS - 19.10%	STRS - 19.10%
PERS - 27.05%	PERS - 27.60%	PERS - 28.0%
OASDI - 6.2%	OASDI - 6.2%	OASDI - 6.2%
Medicare - 1.45%	Medicare - 1.45%	Medicare - 1.45%
UI - 0.05%	UI - 0.05%	UI - 0.05%
Workers Compensation 1.36%	Workers Compensation 1.52%	Workers Compensation 1.52%

RETIREMENT INCENTIVE

Indicate the cost of any golden handshake or other retirement incentives included in the budget, the number of retirees covered, and the assumptions used to project costs.

FY 2024-25	FY 2025-26	FY 2026-27
\$250.00/month until age 65	\$250.00/month until age 65	\$250.00/month until age 65
Approximately 10 retirees are entitled to this benefit	Approximately 10 retirees are entitled to this benefit	Approximately 10 retirees are entitled to this benefit

Indicate the object and fund in which the retirement benefits/costs are recorded in the multi-year projections.

FY 2024-25	FY 2025-26	FY 2026-27
Budget for retirement codes are in 01-0000 object codes 3701 & 3702	Budget for retirement codes are in 01-0000 object codes 3701 & 3702	Budget for retirement codes are in 01-0000 object codes 3701 & 3702

OTHER SIGNIFICANT EXPENDITURES (Object Codes 4000 through 7999)

Indicate assumptions used in projecting expenditures in the following expenditure categories. Explain significant increases or decreases in the budget between fiscal years.

FY 2024-25	FY 2025-26	FY 2026-27
a) 4000-Books & Supplies	a) 4000-Books & Supplies	a) 4000-Books & Supplies
Site budgets are based upon an allocation	Site budgets are based upon an allocation	Site budgets are based upon an allocation
b) 5000-Services & Other Operating Costs	b) 5000-Services & Other Operating Costs	b) 5000-Services & Other Operating Costs
Utilities projected to increase 5%	Utilities projected to increase 5%	Utilities projected to increase 5%
Election Expense		Election Expense
c) 6000-Capital Outlay	c) 6000-Capital Outlay	c) 6000-Capital Outlay
Bus Replacements at a cost of \$200K per bus	Bus Replacements at a cost of \$200K per bus	Bus Replacements at a cost of \$200K per bus
d) 7000-Other Outgo	d) 7000-Other Outgo	d) 7000-Other Outgo

COMPONENTS OF GENERAL FUND ENDING BALANCE

Indicate purpose of any "Committed" and "Assigned amounts in the Components of General Fund Ending Balance.

FY 2024-25	FY 2025-26	FY 2026-27
Revolving Cash - \$20,000	Revolving Cash - \$20,000	Revolving Cash - \$20,000
Stores Inventory - \$35,000	Stores Inventory - \$35,000	Stores Inventory - \$35,000
3% State Reserves - \$7,217,549	3% State Reserves - \$7,279,710	3% State Reserves - \$7,385,856
Board Reserve Policy - \$21,652,646	Board Reserve Policy - \$21,839,132	Board Reserve Policy - \$22,157,569

NET CHANGE IN FUND BALANCE - GENERAL FUND

Explain any significant operating deficit in Unrestricted General Fund. Indicate whether the deficits are ongoing or one-time. If ongoing, provide information on district's plan to address or eliminate deficits in the future.

FY 2024-25	FY 2025-26	FY 2026-27
Deficit is \$4,647,257	Deficit is \$1,291,381	

SHORT & LONG TERM OBLIGATIONS

TAX AND REVENUE ANTICIPATION NOTES (TRANS) or TEMPORARY INTERFUND BORROWINGS

For any anticipated TRANS, identify the estimated issue amount, costs, and other repayment terms. For interfund borrowings, indicate amount of loan and specific fund source.

FY 2024-25	FY 2025-26	FY 2026-27
1) TRANS Amount: \$0	1) TRANS Amount: \$0	1) TRANS Amount: \$0
Issuance Costs:	Issuance Costs:	Issuance Costs:
2) Interfund Borrowing Amount:	2) Interfund Borrowing Amount:	2) Interfund Borrowing Amount:
Fund Source:	Fund Source:	Fund Source:

LONG-TERM DEBTS

Indicate amounts of outstanding voter and non-voter approved debts or obligations of the district such as GO Bonds, BANs, COPs, lease-purchases, loans and/or other borrowings.

FY 2024-25	FY 2025-26	FY 2026-27
GO Bonds	GO Bonds	GO Bonds
COPs	COPs	COPs
BANs	BANs	BANs
Capital Leases	Capital Leases	Capital Leases
Other Borrowings:	Other Borrowings:	Other Borrowings:

OTHER FUNDS

For each district fund, indicate assumptions used in projecting revenues, expenditures, interfund transfers, and other sources/uses. Provide explanation for significant changes between fiscal years.

Fund 08 – STUDENT ACTIVITY FUND

FY 2024-25	FY 2025-26	FY 2026-27
Revenue: \$0		
Expenditures: \$0		

Fund 11 – ADULT EDUCATION

FY 2024-25	FY 2025-26	FY 2026-27
Revenues: \$7,037,059		
Expenditures: \$7,300,392		

Fund 13 – CAFETERIA

FY 2024-25	FY 2025-26	FY 2026-27
Revenue: \$5,790,558		
Expenditures: \$5,714,633		

Fund 14 – DEFERRED MAINTENANCE

FY 2024-25	FY 2025-26	FY 2026-27
Revenue: \$80,000		
Expenditures: \$0		

Fund 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS

FY 2024-25	FY 2025-26	FY 2026-27
Revenue: \$380,000		

Fund 21 – BUILDING FUND

FY 2024-25	FY 2025-26	FY 2026-27
Revenue: \$7,307,000		
Expenditures: \$3,570,159		

Fund 25 – CAPITAL FACILITIES FUND

FY 2024-25	FY 2025-26	FY 2026-27
Revenue: \$1,855,000		
Expenditures: \$0		

Fund 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

FY 2024-25	FY 2025-26	FY 2026-27
Revenues: \$225,000		

OTHER DISTRICT FUNDS (Insert additional rows, as necessary, to include all district's fund accounts.)

Fund 19 - FOUNDATION SPECIAL REVENUE FUND

FY 2024-25	FY 2025-26	FY 2026-27
Revenues: \$21,615		
Expenditures: \$21,615		

Fund 57 - FOUNDATION PERMANENT FUND

FY 2024-25	FY 2025-26	FY 2026-27
Revenues: \$0		
Expenditures: \$0		