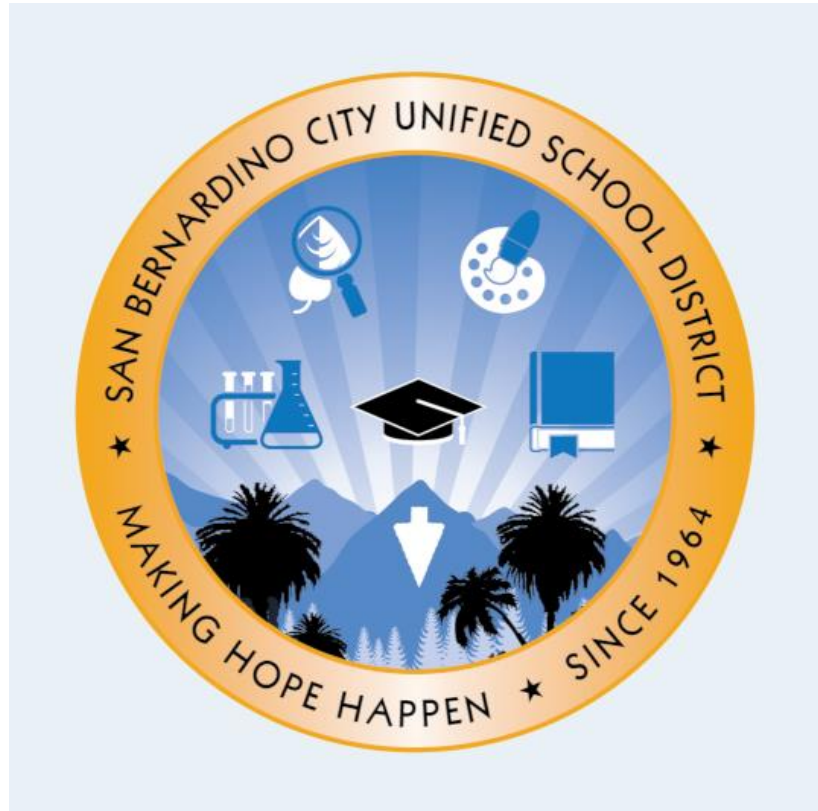


San Bernardino City Unified School District



**Adopted Budget
FY 2024-25**

June 18, 2024

San Bernardino City Unified School District

Adopted Budget FY 2024-25

June 18, 2024

Mauricio Arellano
Superintendent

Terry Comnick
Associate Superintendent Business, Facilities, and Operations

Prepared by:
Trieste Huey
Director of Fiscal Services

Making
Hope
Happen



**San Bernardino City Unified School District
Adopted Budget FY 2024-25**

Board of Education

Danny Tillman, President

Mayra Ceballos, Vice President

Abigail Rosales-Medina

Mikki Cichocki

Mary Ellen A. Grande

Felicia Alexander

Dr. Scott Wyatt

District Administration

Mauricio Arellano
Superintendent

Terry Comnick
Associate Superintendent Business, Facilities, and Operations

Ana Applegate
Assistant Superintendent, Educational Services

Joseph Paulino
Chief, School Police

Dr. Marcus Funchess
Assistant Superintendent, Human Resources

MaryRone Goodwin
Communications/Community Relations Director

Dr. Sandra Rodriguez
Assistant Superintendent, Student Services

San Bernardino City Unified School District
BUDGET CALENDAR
Fiscal Year 2024-25

Fiscal Deadline	Activity/Event	Meeting/Responsibility
June		
6/4/2024	District Board holds public hearing for proposed 2024-25 LCAP and Budget	Regular Board Meeting
6/18/2024	Board adoption of proposed 2024-25 LCAP and Budget	Regular Board Meeting
July		
7/1/2024	District budget due to San Bernardino County Superintendent of Schools	Fiscal Services
August		
8/6/2024	45-Day budget revision (if needed)	Regular Board Meeting
September		
9/17/2024	Present Unaudited Actuals to District Board	Regular Board Meeting
9/20/2024	District files prior-year financial report (Unaudited Actuals) with San Bernardino County Superintendent of Schools	Accounting Services
October		
10/31/2024	End of first interim period for examination of district financial conditions	Fiscal Services
December		
12/17/2024	District Board approves first interim report on district financial conditions	Regular Board Meeting
12/18/2024	District submits first interim report to San Bernardino County Superintendent of Schools	Fiscal Services
January		
1/10/2025	Governor's proposed January budget for 2025-26	Business Services
TBD	Attend Governor's proposed budget conference	Business Services
1/31/2025	End of second interim period for examination of district financial condition	Fiscal Services
March		
3/18/2025	District Board approves second interim report on district financial conditions	Regular Board Meeting
3/20/2025	District submits second interim report to San Bernardino County Superintendent of Schools	Fiscal Services
May		
Mid-May 2025	Governor's May Revision on 2025-26 Budget	Business Services
Mid-May 2025	Attend Governor's May Revision conference	Business Services

San Bernardino City Unified School District

Budget Overview

As of July 1, 2024

The Budget Adoption provides a projection of a district’s financial condition for the remainder of the current fiscal year 2023-24, and for the upcoming fiscal year, 2024-25. The Budget must be adopted by the governing board on or before July 1st (Education Code Section 42127).

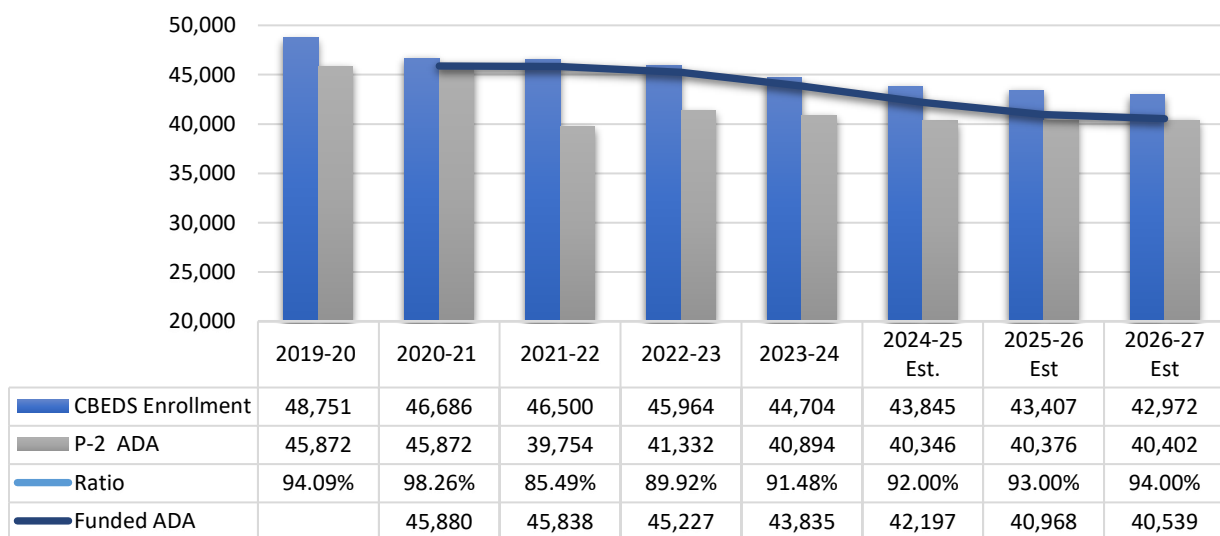
District budgets are developed in coordination with school sites and departments each year using a series of assumptions that are used to determine revenues and expenditure projections. We incorporate the assumptions consistent with the recommendations of the County Office of Education and Department of Finance.

The budget for San Bernardino City Unified School District and the multi-year assumptions have been prepared utilizing the 2024-25 Governor’s May Budget Revision until a final budget agreement can be reached by the Governor and the Legislature. All material adjustments to align with the 2024-25 State Budget, once signed and adopted, will be presented to the Board of Education within 45 days as required under current law.

Enrollment

The District currently serves 44,704 students. With the pandemic and distance learning, district enrollment has declined by 4,047 between 2019-20 and 2023-24. 2024-25 is projected to decline by 1.9%, or 859 students. Subsequent years are projected at 1.0% annual decline in enrollment. Funded Average Daily Attendance (ADA) is much higher than actual ADA due to recent legislative changes as a result of the pandemic in FY 2021-22 through FY 2024-25.

SBCUSD ADA to Enrollment Trending



San Bernardino City Unified School District
Budget Overview
As of July 1, 2024

General Fund Revenue Components

San Bernardino City Unified projects to receive approximately \$975.0 million in total general fund revenues for the purpose of educating our students. This funding comes from a variety of sources, primarily Local Control Funding Formula (LCFF), which is directly tied to student attendance and the districts unduplicated pupil count (English Language Learners, low socio-economic, and Foster Youth populations).

2024-25 Projected Revenues	Amount
LCFF Base Funding	\$ 494,297,300
LCFF Supplemental/Concentration	\$ 201,679,143
LCFF Transfer to Deferred Maintenance	(\$ 5,000,000)
Total LCFF Sources	\$ 690,976,443
Federal (includes Unrestricted and Restricted Sources)	\$ 53,312,788
Other State (includes Unrestricted and Restricted Sources)	\$ 218,608,721
Other Local (includes Unrestricted and Restricted Sources)	\$ 12,089,446
Total General Fund Revenues	\$ 974,987,399

General Fund Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, the largest part of expenditures are salaries and benefits, comprising approximately 80.5% of the district's Unrestricted General Fund Budget.

2024-25 Projected Expenditures	Unrestricted	Restricted	Combined
Certificated Salaries	\$ 300,386,550	\$ 95,407,634	\$ 395,794,184
Classified Salaries	\$ 82,850,074	\$ 38,880,809	\$ 121,730,883
Benefits	\$ 172,344,376	\$ 95,019,884	\$ 267,364,260
Books and Supplies	\$ 16,140,164	\$ 65,231,187	\$ 81,371,351
Other Operating Expenditures	\$ 122,752,296	\$ 71,596,039	\$ 194,348,335
Capital Outlay	\$ 3,610,419	\$ 532,394	\$ 4,142,813
Other Outgo	(\$12,211,466)	\$ 16,124,020	\$ 3,912,554
Total	\$685,872,413	\$382,791,967	\$1,068,664,380

San Bernardino City Unified School District
Budget Overview
As of July 1, 2024

Unrestricted General Fund Contributions

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue or due to legal/matching requirements:

Program	Estimated Actuals FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27
Special Education	\$63,319,881	\$71,123,453	\$71,725,745	\$73,301,556
Routine Repair and Maintenance (Required 3%)	\$31,697,756	\$31,005,733	\$30,589,377	\$29,511,351
CSEA Advanced Degree Stipends (Negotiated)	\$1,001,166	\$1,250,000	\$1,250,000	\$1,250,000
Total	\$96,018,803	\$103,379,186	\$103,565,122	\$104,062,907

General Fund Summary

The District's FY 2024-25 General Fund projects a total operating deficit of **(\$94,662,407)** and an Ending Fund Balance of \$161,659,242.

Description	Unrestricted	Restricted	Combined
Beginning Fund Balance	\$76,642,513	\$179,679,135	\$256,321,648
Revenues	\$739,703,446	\$235,283,953	\$974,987,399
Expenditures	\$685,872,412	\$382,791,968	\$1,068,664,380
Excess (Deficit)	\$53,831,034	(\$147,508,015)	(\$93,676,981)
Transfers Out	\$985,426	\$0	\$985,426
Other Estimated Sources/Uses	(\$103,379,186)	\$103,379,186	\$0
Net Increase (Decrease)	(\$50,533,578)	(\$44,128,829)	(\$94,662,407)
Ending Fund Balance	\$26,108,935	\$135,550,306	\$161,659,242

San Bernardino City Unified School District
Budget Overview
As of July 1, 2024

Components of Ending Fund Balance

	Estimated Actuals FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27
Projected Ending Fund Balance	\$256,321,648	\$161,659,242	\$87,837,595	\$73,560,868
Restricted				
Restricted Fund Balance	\$179,679,135	\$135,550,306	\$56,711,593	\$35,913,024
Unrestricted				
Reserve for Revolving Cash	\$210,000	\$210,000	\$210,000	\$210,000
Required Reserves (2%)	\$22,100,000	\$21,400,000	\$21,200,000	\$20,400,000
Textbooks	\$16,885,822	\$4,498,935	\$9,716,002	\$17,037,845
Reserve for Deficit Spending	\$37,446,691	\$0.00	\$0.00	\$0.00
Unassigned	\$0.00	\$0.00	\$0.00	\$0.00

Multi-Year Projection (MYP) Assumptions

	Estimated Actuals FY 23-24	Projected FY 24-25	Projected FY 25-26	Projected FY 26-27
COLA	8.22%	1.07%	2.93%	3.08%
District Enrollment	44,704	43,845	43,407	42,972
Actual ADA	40,894	40,346	40,376	40,402
ADA to Enrollment Ratio	91.48%	92.00%	93.00%	94.00%
Funded ADA	43,835	42,197	40,968	40,539
Total LCFF Revenue	\$699.3 M	\$691.0 M	\$693.0 M	\$707.0 M
Total Contributions to Restricted	\$96.0 M	\$103.4 M	\$103.6 M	\$104.1 M
Transportation Revenue	\$10.0 M	\$21.1 M	\$27.8 M	\$28.3 M
Transportation Expenses	\$42.2 M	\$54.1 M	\$55.5 M	\$57.1 M
Reserve for Economic Uncertainties (2%)	\$21.1 M	\$21.4 M	\$21.2 M	\$20.4 M
Health and Welfare Increase	2.50%	2.73%	7.00%	7.00%
STRS	19.10%	19.10%	19.10%	19.10%
PERS	26.68%	27.05%	27.60%	28.00%

San Bernardino City Unified School District
Budget Overview
As of July 1, 2024

Conclusion

The projections support that the district will be able to meet its financial obligations for the current and subsequent fiscal years. Administration is confident that the district will be able to maintain reserve of two percent and have the necessary cash in order to ensure that the district remains fiscally solvent.

Summary of All Funds

Estimated Actuals FY 2023-24

Fund	Beginning Balance	Revenues	Expenditures	Other Financing Sources/Uses	Ending Balance
General, Combined (01)	\$302,917,524	\$1,149,362,364	\$1,106,051,893	-\$89,566,538	\$256,321,648
Student Activity Special Revenue (08)	\$2,188,908	\$0	\$0	\$0	\$2,188,908
Adult Education (11)	\$2,152,360	\$8,633,104	\$7,845,248	\$0	\$2,940,215
Child Development (12)	\$3,149,733	\$16,695,297	\$16,695,297	\$0	\$3,149,733
Cafeteria Fund (13)	\$0	\$61,987,346	\$39,352,894	\$0	\$22,634,453
Deferred Maintenance (14)	\$10,535,908	\$11,075,115	\$11,032,103	\$0	\$10,578,920
Building Fund (21)	\$29,677,939	\$8,576,209	\$48,817,324	\$68,770,142	\$58,206,967
Capital Facilities (25)	\$9,380,733	\$5,480,568	\$5,177,241	\$0	\$9,684,061
School Facilities Aid Program (35)	\$27,249,881	-\$1,736,948	\$8,580,392	-\$11,222,390	\$5,710,352
Special Reserve Fund (40)	\$31,049,517	\$5,713,245	\$34,751,435	\$99,048,050	\$101,059,377
Bond Interest and Redemption Fund (51)	\$27,873,837	\$12,553,941	\$15,327,491	\$0	\$25,100,287
Self-Insurance Fund (67)	\$81,788,104	\$22,478,129	\$23,225,996	\$0	\$81,040,237
Foundation Trust (73)	\$402,136	\$14,778	\$14,778	\$0	\$402,136
Total:					\$579,017,294

Summary of All Funds

Adopted Budget FY 2023-24

Fund	Beginning Balance	Revenues	Expenditures	Other Financing Sources/Uses	Ending Balance
General, Combined (01)	\$256,321,648	\$974,987,399	\$1,068,664,380	\$0	\$161,659,242
Student Activity Special Revenue (08)	\$2,188,908	\$0	\$0	\$0	\$2,188,908
Adult Education (11)	\$2,940,215	\$7,796,646	\$8,586,175	\$0	\$2,150,686
Child Development (12)	\$3,149,733	\$20,180,139	\$21,180,139	\$985,426	\$3,135,158
Cafeteria Fund (13)	\$22,634,453	\$46,394,343	\$46,394,343	\$0	\$22,634,453
Deferred Maintenance (14)	\$10,578,920	\$5,000,000	\$5,000,000	\$0	\$10,578,920
Building Fund (21)	\$58,206,967	\$320,028	\$50,492,716	\$0	\$8,034,278
Capital Facilities (25)	\$9,684,061	\$1,818,804	\$11,512,865	\$0	\$0
School Facilities Aid Program (35)	\$5,710,352	\$191,553	\$5,901,905	\$0	\$0
Special Reserve Fund (40)	\$101,059,377	\$6,549,080	\$107,608,457	\$0	\$0
Bond Interest and Redemption Fund (51)	\$25,100,287	\$12,553,941	\$15,327,491	\$0	\$22,326,737
Self-Insurance Fund (67)	\$81,040,237	\$23,667,728	\$23,667,728	\$0	\$81,040,237
Foundation Trust (73)	\$402,136	\$6,000	\$10,000	\$0	\$402,136
Total:					\$314,150,755

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	699,321,188.00	0.00	699,321,188.00	690,976,443.00	0.00	690,976,443.00	-1.2%
2) Federal Revenue		8100-8299	100,000.00	230,727,695.68	230,827,695.68	100,000.00	53,212,788.26	53,312,788.26	-76.9%
3) Other State Revenue		8300-8599	19,381,150.01	181,696,253.76	201,077,403.77	42,042,954.00	176,565,767.09	218,608,721.09	8.7%
4) Other Local Revenue		8600-8799	5,857,852.77	11,938,415.05	17,796,267.82	6,584,048.75	5,505,397.43	12,089,446.18	-32.1%
5) TOTAL, REVENUES			724,660,190.78	424,362,364.49	1,149,022,555.27	739,703,445.75	235,283,952.78	974,987,398.53	-15.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	270,367,788.70	119,145,909.62	389,513,698.32	300,386,549.51	95,407,634.02	395,794,183.53	1.6%
2) Classified Salaries		2000-2999	41,601,074.13	76,743,646.90	118,344,721.03	82,850,073.65	38,880,809.32	121,730,882.97	2.9%
3) Employee Benefits		3000-3999	138,673,155.19	121,809,463.01	260,482,618.20	172,344,375.81	95,019,884.47	267,364,260.28	2.6%
4) Books and Supplies		4000-4999	18,509,064.00	60,912,537.37	79,421,601.37	16,140,164.31	65,231,186.86	81,371,351.17	2.5%
5) Services and Other Operating Expenditures		5000-5999	112,988,630.19	98,405,929.44	211,394,559.63	122,752,296.29	71,596,039.39	194,348,335.68	-8.1%
6) Capital Outlay		6000-6999	6,340,348.84	36,354,136.82	42,694,485.66	3,610,418.60	532,393.70	4,142,812.30	-90.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	75,150.00	5,922,500.00	5,997,650.00	90,000.00	6,358,125.00	6,448,125.00	7.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,531,662.42)	9,734,220.83	(1,797,441.59)	(12,301,466.30)	9,765,894.95	(2,535,571.35)	41.1%
9) TOTAL, EXPENDITURES			577,023,548.63	529,028,343.99	1,106,051,892.62	685,872,411.87	382,791,967.71	1,068,664,379.58	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			147,636,642.15	(104,665,979.50)	42,970,662.65	53,831,033.88	(147,508,014.93)	(93,676,981.05)	-318.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	89,566,538.00	0.00	89,566,538.00	985,425.65	0.00	985,425.65	-98.9%
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	(96,018,803.63)	96,018,803.63	0.00	(103,379,185.73)	103,379,185.73	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(185,585,341.63)	96,018,803.63	(89,566,538.00)	(104,364,611.38)	103,379,185.73	(985,425.65)	-98.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,948,699.48)	(8,647,175.87)	(46,595,875.35)	(50,533,577.50)	(44,128,829.20)	(94,662,406.70)	103.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	115,920,457.15	188,326,311.29	304,246,768.44	76,642,512.91	179,679,135.42	256,321,648.33	-15.8%
b) Audit Adjustments		9793	(1,329,244.76)	0.00	(1,329,244.76)	0.00	0.00	0.00	-100.0%

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			114,591,212.39	188,326,311.29	302,917,523.68	76,642,512.91	179,679,135.42	256,321,648.33	-15.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,591,212.39	188,326,311.29	302,917,523.68	76,642,512.91	179,679,135.42	256,321,648.33	-15.4%
2) Ending Balance, June 30 (E + F1e)			76,642,512.91	179,679,135.42	256,321,648.33	26,108,935.41	135,550,306.22	161,659,241.63	-36.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	210,000.00	0.00	210,000.00	210,000.00	0.00	210,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	179,679,135.42	179,679,135.42	0.00	135,550,306.22	135,550,306.22	-24.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	54,332,512.91	0.00	54,332,512.91	4,498,935.41	0.00	4,498,935.41	-91.7%
Textbooks	0000	9780	16,885,822.00		16,885,822.00			0.00	
Reserve for Other Assignments	0000	9780	37,446,690.91		37,446,690.91			0.00	
Textbooks	0000	9780			0.00	4,498,935.41		4,498,935.41	
Reserve for Other Assignments	0000	9780			0.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	22,100,000.00	0.00	22,100,000.00	21,400,000.00	0.00	21,400,000.00	-3.2%
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	76,642,512.91	179,679,135.42	256,321,648.33				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			76,642,512.91	179,679,135.42	256,321,648.33				
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)			76,642,512.91	179,679,135.42	256,321,648.33				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	486,109,578.00	0.00	486,109,578.00	476,639,229.00	0.00	476,639,229.00	-1.9%
Education Protection Account State Aid - Current Year		8012	152,966,561.00	0.00	152,966,561.00	148,825,014.00	0.00	148,825,014.00	-2.7%
State Aid - Prior Years		8019	299,620.00	0.00	299,620.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	250,825.00	0.00	250,825.00	250,825.00	0.00	250,825.00	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	43,124,437.00	0.00	43,124,437.00	43,124,437.00	0.00	43,124,437.00	0.0%
Unsecured Roll Taxes		8042	1,429,679.00	0.00	1,429,679.00	1,429,679.00	0.00	1,429,679.00	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)	
Prior Years' Taxes		8043	42,626.00	0.00	42,626.00	42,626.00	0.00	42,626.00	0.0%
Supplemental Taxes		8044	3,488,159.00	0.00	3,488,159.00	3,488,159.00	0.00	3,488,159.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(12,134,770.00)	0.00	(12,134,770.00)	(12,134,770.00)	0.00	(12,134,770.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	38,179,208.00	0.00	38,179,208.00	38,179,208.00	0.00	38,179,208.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			713,755,923.00	0.00	713,755,923.00	699,844,407.00	0.00	699,844,407.00	-1.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(11,007,171.00)		(11,007,171.00)	(5,000,000.00)		(5,000,000.00)	-54.6%
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	(3,427,564.00)	0.00	(3,427,564.00)	(3,867,964.00)	0.00	(3,867,964.00)	12.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			699,321,188.00	0.00	699,321,188.00	690,976,443.00	0.00	690,976,443.00	-1.2%
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	11,499,977.00	11,499,977.00	0.00	11,499,977.00	11,499,977.00	0.0%
Special Education Discretionary Grants		8182	0.00	745,723.49	745,723.49	0.00	816,127.00	816,127.00	9.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		31,479,811.79	31,479,811.79		30,718,862.00	30,718,862.00	-2.4%
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		1,453,022.55	1,453,022.55		2,385,374.00	2,385,374.00	64.2%
Title III, Immigrant Student Program	4201	8290		108,765.00	108,765.00		108,765.00	108,765.00	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)	
Title III, English Learner Program	4203	8290		1,898,597.55	1,898,597.55		1,316,526.00	1,316,526.00	-30.7%
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		6,110,400.37	6,110,400.37		5,114,888.26	5,114,888.26	-16.3%
Career and Technical Education	3500-3599	8290		694,370.00	694,370.00		694,370.00	694,370.00	0.0%
All Other Federal Revenue	All Other	8290	100,000.00	176,737,027.93	176,837,027.93	100,000.00	557,899.00	657,899.00	-99.6%
TOTAL, FEDERAL REVENUE			100,000.00	230,727,695.68	230,827,695.68	100,000.00	53,212,788.26	53,312,788.26	-76.9%
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		44,785,046.00	44,785,046.00		43,738,598.00	43,738,598.00	-2.3%
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	622,764.34	622,764.34	0.00	623,941.00	623,941.00	0.2%
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	1,449,305.78	1,449,305.78	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,963,673.00	0.00	1,963,673.00	1,963,673.00	0.00	1,963,673.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,334,631.01	3,103,992.00	10,438,623.01	7,630,485.00	3,103,926.00	10,734,411.00	2.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		11,285,989.53	11,285,989.53		11,899,767.68	11,899,767.68	5.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,491,408.55	2,491,408.55		878,418.00	878,418.00	-64.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		91,182.17	91,182.17		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	10,082,846.00	117,866,565.39	127,949,411.39	32,448,796.00	116,321,116.41	148,769,912.41	16.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			19,381,150.01	181,696,253.76	201,077,403.77	42,042,954.00	176,565,767.09	218,608,721.09	8.7%
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	6,527,260.27	6,527,260.27	0.00	4,412,162.00	4,412,162.00	-32.4%
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	102,535.06	0.00	102,535.06	120,000.00	0.00	120,000.00	17.0%
Interest		8660	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	3,755,317.71	5,306,639.35	9,061,957.06	4,464,048.75	773,235.43	5,237,284.18	-42.2%
Tuition		8710	0.00	104,515.43	104,515.43	0.00	320,000.00	320,000.00	206.2%
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			5,857,852.77	11,938,415.05	17,796,267.82	6,584,048.75	5,505,397.43	12,089,446.18	-32.1%
TOTAL, REVENUES			724,660,190.78	424,362,364.49	1,149,022,555.27	739,703,445.75	235,283,952.78	974,987,398.53	-15.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	228,164,261.18	65,342,747.07	293,507,008.25	224,412,492.90	65,942,325.48	290,354,818.38	-1.1%
Certificated Pupil Support Salaries		1200	13,409,096.50	22,451,629.60	35,860,726.10	23,366,594.52	17,704,540.94	41,071,135.46	14.5%
Certificated Supervisors' and Administrators' Salaries		1300	12,342,739.66	20,888,498.43	33,231,238.09	30,549,879.19	3,086,381.86	33,636,261.05	1.2%
Other Certificated Salaries		1900	16,451,691.36	10,463,034.52	26,914,725.88	22,057,582.90	8,674,385.74	30,731,968.64	14.2%
TOTAL, CERTIFICATED SALARIES			270,367,788.70	119,145,909.62	389,513,698.32	300,386,549.51	95,407,634.02	395,794,183.53	1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	8,853,983.42	18,472,501.86	27,326,485.28	2,915,116.95	19,250,093.38	22,165,210.33	-18.9%
Classified Support Salaries		2200	11,603,547.80	23,554,125.07	35,157,672.87	29,549,576.98	11,397,617.28	40,947,194.26	16.5%
Classified Supervisors' and Administrators' Salaries		2300	2,611,446.60	6,587,541.73	9,198,988.33	8,844,265.00	2,503,717.97	11,347,982.97	23.4%
Clerical, Technical and Office Salaries		2400	17,094,515.60	26,376,819.56	43,471,335.16	38,910,546.95	4,714,564.03	43,625,110.98	0.4%
Other Classified Salaries		2900	1,437,580.71	1,752,658.68	3,190,239.39	2,630,567.77	1,014,816.66	3,645,384.43	14.3%
TOTAL, CLASSIFIED SALARIES			41,601,074.13	76,743,646.90	118,344,721.03	82,850,073.65	38,880,809.32	121,730,882.97	2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	56,117,778.66	52,963,303.27	109,081,081.93	56,360,827.33	52,549,142.89	108,909,970.22	-0.2%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	10,423,615.66	27,163,201.70	37,586,817.36	23,753,911.11	12,139,662.79	35,893,573.90	-4.5%
OASDI/Medicare/Alternative		3301-3302	7,545,177.44	8,448,368.59	15,993,546.03	10,936,441.17	4,683,643.79	15,620,084.96	-2.3%
Health and Welfare Benefits		3401-3402	50,095,252.14	25,873,473.45	75,968,725.59	65,355,190.20	20,135,868.97	85,491,059.17	12.5%
Unemployment Insurance		3501-3502	236,846.53	223,956.75	460,803.28	191,965.59	67,664.40	259,629.99	-43.7%
Workers' Compensation		3601-3602	6,501,392.14	3,453,932.58	9,955,324.72	7,367,877.13	2,578,051.64	9,945,928.77	-0.1%
OPEB, Allocated		3701-3702	3,431,614.41	1,562,217.10	4,993,831.51	3,753,834.99	1,253,361.42	5,007,196.41	0.3%
OPEB, Active Employees		3751-3752	4,321,478.21	2,121,009.57	6,442,487.78	4,624,328.29	1,612,488.57	6,236,816.86	-3.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			138,673,155.19	121,809,463.01	260,482,618.20	172,344,375.81	95,019,884.47	267,364,260.28	2.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	152,625.25	9,215,307.09	9,367,932.34	2,015,000.00	27,610,698.00	29,625,698.00	216.2%
Books and Other Reference Materials		4200	1,380,933.22	1,028,286.86	2,409,220.08	1,020,894.26	419,764.40	1,440,658.66	-40.2%
Materials and Supplies		4300	13,278,531.30	34,905,386.86	48,183,918.16	10,418,292.39	33,888,318.86	44,306,611.25	-8.0%
Noncapitalized Equipment		4400	3,696,974.23	15,763,556.56	19,460,530.79	2,685,977.66	3,312,405.60	5,998,383.26	-69.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,509,064.00	60,912,537.37	79,421,601.37	16,140,164.31	65,231,186.86	81,371,351.17	2.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	32,131,463.95	41,769,162.34	73,900,626.29	56,282,344.44	54,550,752.33	110,833,096.77	50.0%
Travel and Conferences		5200	2,352,993.31	3,027,115.06	5,380,108.37	3,260,701.09	1,514,114.92	4,774,816.01	-11.3%
Dues and Memberships		5300	181,914.23	13,360.00	195,274.23	210,865.01	3,300.00	214,165.01	9.7%
Insurance		5400 - 5450	6,002,281.13	0.00	6,002,281.13	6,236,423.00	0.00	6,236,423.00	3.9%
Operations and Housekeeping Services		5500	18,558,344.00	340,514.11	18,898,858.11	17,955,990.00	166,100.00	18,122,090.00	-4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,168,492.52	6,432,049.21	8,600,541.73	2,653,802.77	4,991,609.49	7,645,412.26	-11.1%
Transfers of Direct Costs		5710	(1,599,562.37)	1,599,562.37	0.00	(1,460,953.87)	1,460,953.87	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,642,008.18	168,505.18	1,810,513.36	1,317,658.15	158,999.98	1,476,658.13	-18.4%
Professional/Consulting Services and Operating Expenditures		5800	46,143,655.54	44,957,842.02	91,101,497.56	31,052,201.28	8,744,358.80	39,796,560.08	-56.3%
Communications		5900	5,407,039.70	97,819.15	5,504,858.85	5,243,264.42	5,850.00	5,249,114.42	-4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,988,630.19	98,405,929.44	211,394,559.63	122,752,296.29	71,596,039.39	194,348,335.68	-8.1%
CAPITAL OUTLAY									
Land		6100	4,800.00	3,773,320.89	3,778,120.89	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	169,135.97	169,135.97	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,683,522.68	29,405,877.74	33,089,400.42	1,291,408.75	55,000.00	1,346,408.75	-95.9%

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)	
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	2,652,026.16	3,005,802.22	5,657,828.38	2,192,109.85	477,393.70	2,669,503.55	-52.8%
Equipment Replacement		6500	0.00	0.00	0.00	126,900.00	0.00	126,900.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,340,348.84	36,354,136.82	42,694,485.66	3,610,418.60	532,393.70	4,142,812.30	-90.3%
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	2,800.00	0.00	2,800.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	72,350.00	0.00	72,350.00	90,000.00	0.00	90,000.00	24.4%
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		1,840,000.00	1,840,000.00		2,070,000.00	2,070,000.00	12.5%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	2,832,500.00	2,832,500.00	0.00	2,763,125.00	2,763,125.00	-2.4%
Other Debt Service - Principal		7439	0.00	1,250,000.00	1,250,000.00	0.00	1,525,000.00	1,525,000.00	22.0%

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)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,150.00	5,922,500.00	5,997,650.00	90,000.00	6,358,125.00	6,448,125.00	7.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,734,220.83)	9,734,220.83	0.00	(9,765,894.95)	9,765,894.95	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,797,441.59)	0.00	(1,797,441.59)	(2,535,571.35)	0.00	(2,535,571.35)	41.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,531,662.42)	9,734,220.83	(1,797,441.59)	(12,301,466.30)	9,765,894.95	(2,535,571.35)	41.1%
TOTAL, EXPENDITURES			577,023,548.63	529,028,343.99	1,106,051,892.62	685,872,411.87	382,791,967.71	1,068,664,379.58	-3.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	89,566,538.00	0.00	89,566,538.00	985,425.65	0.00	985,425.65	-98.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			89,566,538.00	0.00	89,566,538.00	985,425.65	0.00	985,425.65	-98.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) 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	(96,018,803.63)	96,018,803.63	0.00	(103,379,185.73)	103,379,185.73	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			(96,018,803.63)	96,018,803.63	0.00	(103,379,185.73)	103,379,185.73	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(185,585,341.63)	96,018,803.63	(89,566,538.00)	(104,364,611.38)	103,379,185.73	(985,425.65)	-98.9%

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

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	699,321,188.00	0.00	699,321,188.00	690,976,443.00	0.00	690,976,443.00	-1.2%
2) Federal Revenue		8100-8299	100,000.00	230,727,695.68	230,827,695.68	100,000.00	53,212,788.26	53,312,788.26	-76.9%
3) Other State Revenue		8300-8599	19,381,150.01	181,696,253.76	201,077,403.77	42,042,954.00	176,565,767.09	218,608,721.09	8.7%
4) Other Local Revenue		8600-8799	5,857,852.77	11,938,415.05	17,796,267.82	6,584,048.75	5,505,397.43	12,089,446.18	-32.1%
5) TOTAL, REVENUES			724,660,190.78	424,362,364.49	1,149,022,555.27	739,703,445.75	235,283,952.78	974,987,398.53	-15.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	374,974,313.75	281,346,053.69	656,320,367.44	348,899,724.29	272,825,453.81	621,725,178.10	-5.3%
2) Instruction - Related Services	2000-2999		65,755,989.53	83,283,444.85	149,039,434.38	116,890,059.72	29,848,259.51	146,738,319.23	-1.5%
3) Pupil Services	3000-3999		74,546,989.22	41,977,789.17	116,524,778.39	104,599,484.36	33,335,019.68	137,934,504.04	18.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		2,370,163.59	1,194,636.92	3,564,800.51	2,100,781.84	99,538.00	2,200,319.84	-38.3%
6) Enterprise	6000-6999		.10	0.00	.10	.11	0.00	.11	10.0%
7) General Administration	7000-7999		14,080,022.48	27,785,647.26	41,865,669.74	40,178,371.88	10,519,170.52	50,697,542.40	21.1%
8) Plant Services	8000-8999		45,220,919.96	87,515,522.10	132,736,442.06	73,113,989.67	29,803,651.19	102,917,640.86	-22.5%
9) Other Outgo	9000-9999		75,150.00	5,925,250.00	6,000,400.00	90,000.00	6,360,875.00	6,450,875.00	7.5%
10) TOTAL, EXPENDITURES			577,023,548.63	529,028,343.99	1,106,051,892.62	685,872,411.87	382,791,967.71	1,068,664,379.58	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			147,636,642.15	(104,665,979.50)	42,970,662.65	53,831,033.88	(147,508,014.93)	(93,676,981.05)	-318.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	89,566,538.00	0.00	89,566,538.00	985,425.65	0.00	985,425.65	-98.9%
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	(96,018,803.63)	96,018,803.63	0.00	(103,379,185.73)	103,379,185.73	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(185,585,341.63)	96,018,803.63	(89,566,538.00)	(104,364,611.38)	103,379,185.73	(985,425.65)	-98.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,948,699.48)	(8,647,175.87)	(46,595,875.35)	(50,533,577.50)	(44,128,829.20)	(94,662,406.70)	103.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	115,920,457.15	188,326,311.29	304,246,768.44	76,642,512.91	179,679,135.42	256,321,648.33	-15.8%

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

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(1,329,244.76)	0.00	(1,329,244.76)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			114,591,212.39	188,326,311.29	302,917,523.68	76,642,512.91	179,679,135.42	256,321,648.33	-15.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,591,212.39	188,326,311.29	302,917,523.68	76,642,512.91	179,679,135.42	256,321,648.33	-15.4%
2) Ending Balance, June 30 (E + F1e)			76,642,512.91	179,679,135.42	256,321,648.33	26,108,935.41	135,550,306.22	161,659,241.63	-36.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	210,000.00	0.00	210,000.00	210,000.00	0.00	210,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	179,679,135.42	179,679,135.42	0.00	135,550,306.22	135,550,306.22	-24.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	54,332,512.91	0.00	54,332,512.91	4,498,935.41	0.00	4,498,935.41	-91.7%
Textbooks	0000	9780	16,885,822.00		16,885,822.00			0.00	
Reserve for Other Assignments	0000	9780	37,446,690.91		37,446,690.91			0.00	
Textbooks	0000	9780			0.00	4,498,935.41		4,498,935.41	
Reserve for Other Assignments	0000	9780			0.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	22,100,000.00	0.00	22,100,000.00	21,400,000.00	0.00	21,400,000.00	-3.2%
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
2600	Expanded Learning Opportunities Program	11,336,892.26	11,336,892.26
5810	Other Restricted Federal	105.79	105.79
6211	Literacy Coaches and Reading Specialists Grant Program	7,319,814.00	4,355,550.45
6230	California Clean Energy Jobs Act	423,566.59	423,566.59
6266	Educator Effectiveness, FY 2021-22	8,998,209.06	8,765,217.86
6300	Lottery: Instructional Materials	1,421,423.53	1,421,423.53
6318	Antibias Education Grant	3,238.26	3,238.26
6331	CA Community Schools Partnership Act - Planning Grant	59,331.91	59,331.91
6500	Special Education	162.06	162.06
6547	Special Education Early Intervention Preschool Grant	2,369,592.96	1,920,374.51
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	25,538,628.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	8,477,561.00	8,477,561.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,737,073.51	3,737,073.51
7033	Child Nutrition: School Food Best Practices Apportionment	1,265,267.78	1,265,267.78
7085	Learning Communities for School Success Program	253,281.86	253,281.86
7339	Dual Enrollment Opportunities	1,199,341.81	1,199,341.81
7399	LCFF Equity Multiplier	13,360,259.00	13,360,259.00
7412	A-G Access/Success Grant	1,773,544.37	1,773,544.37
7413	A-G Learning Loss Mitigation Grant	948,332.00	948,332.00
7435	Learning Recovery Emergency Block Grant	58,321,775.00	44,258,120.00
7810	Other Restricted State	647,595.25	460,150.25
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,080,896.85	2,080,896.85
9010	Other Restricted Local	30,143,242.57	29,450,614.57
Total, Restricted Balance		179,679,135.42	135,550,306.22

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. 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	2,188,907.76	2,188,907.76	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,188,907.76	2,188,907.76	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,188,907.76	2,188,907.76	0.0%
2) Ending Balance, June 30 (E + F1e)			2,188,907.76	2,188,907.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,188,907.76	2,188,907.76	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	2,188,907.76		
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			2,188,907.76		
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)			2,188,907.76		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
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/Alternativ e		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					
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	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 - 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	2,188,907.76	2,188,907.76	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,188,907.76	2,188,907.76	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,188,907.76	2,188,907.76	0.0%
2) Ending Balance, June 30 (E + F1e)			2,188,907.76	2,188,907.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,188,907.76	2,188,907.76	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%

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	980,701.00	980,701.00	0.0%
3) Other State Revenue		8300-8599	189,933.55	254,017.86	33.7%
4) Other Local Revenue		8600-8799	7,462,469.13	6,561,927.00	-12.1%
5) TOTAL, REVENUES			8,633,103.68	7,796,645.86	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,087,941.91	3,385,694.39	9.6%
2) Classified Salaries		2000-2999	1,550,859.70	1,673,707.70	7.9%
3) Employee Benefits		3000-3999	2,249,200.80	2,582,855.63	14.8%
4) Books and Supplies		4000-4999	239,283.45	256,472.14	7.2%
5) Services and Other Operating Expenditures		5000-5999	445,362.26	382,286.00	-14.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	272,600.25	305,159.35	11.9%
9) TOTAL, EXPENDITURES			7,845,248.37	8,586,175.21	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			787,855.31	(789,529.35)	-200.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			787,855.31	(789,529.35)	-200.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,152,359.84	2,940,215.15	36.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,152,359.84	2,940,215.15	36.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,152,359.84	2,940,215.15	36.6%
2) Ending Balance, June 30 (E + F1e)			2,940,215.15	2,150,685.80	-26.9%
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	2,912,536.46	2,123,007.11	-27.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	27,678.69	27,678.69	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	2,940,215.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,940,215.15		
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)			2,940,215.15		
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	980,701.00	980,701.00	0.0%
TOTAL, FEDERAL REVENUE			980,701.00	980,701.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	85,321.98	54,814.00	-35.8%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	104,611.57	199,203.86	90.4%
TOTAL, OTHER STATE REVENUE			189,933.55	254,017.86	33.7%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	7,313,671.64	6,479,927.00	-11.4%
Other Local Revenue					
All Other Local Revenue		8699	148,797.49	82,000.00	-44.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,462,469.13	6,561,927.00	-12.1%
TOTAL, REVENUES			8,633,103.68	7,796,645.86	-9.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,604,615.17	2,308,829.39	-11.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	106,793.90	227,323.00	112.9%
Certificated Supervisors' and Administrators' Salaries		1300	376,532.84	727,655.00	93.3%
Other Certificated Salaries		1900	0.00	121,887.00	New
TOTAL, CERTIFICATED SALARIES			3,087,941.91	3,385,694.39	9.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	437,537.84	102,613.00	-76.5%
Classified Support Salaries		2200	288,536.51	407,742.46	41.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	824,785.35	1,163,352.24	41.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,550,859.70	1,673,707.70	7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	906,452.01	615,879.00	-32.1%
PERS		3201-3202	237,458.49	482,717.00	103.3%
OASDI/Medicare/Alternative		3301-3302	149,209.19	180,366.00	20.9%
Health and Welfare Benefits		3401-3402	790,262.56	1,096,254.41	38.7%
Unemployment Insurance		3501-3502	1,973.25	2,487.00	26.0%
Workers' Compensation		3601-3602	75,211.17	95,536.00	27.0%
OPEB, Allocated		3701-3702	41,945.03	49,555.00	18.1%
OPEB, Active Employees		3751-3752	46,689.10	60,061.22	28.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,249,200.80	2,582,855.63	14.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	93,344.76	25,868.27	-72.3%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	88,648.02	222,403.87	150.9%
Noncapitalized Equipment		4400	57,290.67	8,200.00	-85.7%
TOTAL, BOOKS AND SUPPLIES			239,283.45	256,472.14	7.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	166,313.49	25,856.00	-84.5%
Dues and Memberships		5300	1,796.02	2,500.00	39.2%
Insurance		5400-5450	0.00	2,500.00	New
Operations and Housekeeping Services		5500	141,107.99	226,880.00	60.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,965.00	7,900.00	13.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,515.49	21,300.00	21.6%
Professional/Consulting Services and Operating Expenditures		5800	102,064.27	84,600.00	-17.1%
Communications		5900	9,600.00	10,750.00	12.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			445,362.26	382,286.00	-14.2%
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	272,600.25	305,159.35	11.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			272,600.25	305,159.35	11.9%
TOTAL, EXPENDITURES			7,845,248.37	8,586,175.21	9.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	980,701.00	980,701.00	0.0%
3) Other State Revenue		8300-8599	189,933.55	254,017.86	33.7%
4) Other Local Revenue		8600-8799	7,462,469.13	6,561,927.00	-12.1%
5) TOTAL, REVENUES			8,633,103.68	7,796,645.86	-9.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,798,505.78	3,874,252.54	-19.3%
2) Instruction - Related Services	2000-2999		1,802,890.38	3,066,290.86	70.1%
3) Pupil Services	3000-3999		313,976.40	425,369.00	35.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		272,600.25	305,159.35	11.9%
8) Plant Services	8000-8999		657,275.56	915,103.46	39.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,845,248.37	8,586,175.21	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			787,855.31	(789,529.35)	-200.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			787,855.31	(789,529.35)	-200.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,152,359.84	2,940,215.15	36.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,152,359.84	2,940,215.15	36.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,152,359.84	2,940,215.15	36.6%
2) Ending Balance, June 30 (E + F1e)			2,940,215.15	2,150,685.80	-26.9%
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	2,912,536.46	2,123,007.11	-27.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	27,678.69	27,678.69	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%

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	664,316.06	2,568,581.00	286.7%
3) Other State Revenue		8300-8599	15,513,920.77	17,506,398.00	12.8%
4) Other Local Revenue		8600-8799	517,060.62	105,160.00	-79.7%
5) TOTAL, REVENUES			16,695,297.45	20,180,139.00	20.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,433,661.20	6,826,248.55	25.6%
2) Classified Salaries		2000-2999	3,863,164.49	5,313,302.08	37.5%
3) Employee Benefits		3000-3999	3,599,844.49	6,589,596.85	83.1%
4) Books and Supplies		4000-4999	2,120,285.67	1,487,974.52	-29.8%
5) Services and Other Operating Expenditures		5000-5999	951,422.82	10,328.00	-98.9%
6) Capital Outlay		6000-6999	72,293.81	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	654,624.97	952,689.00	45.5%
9) TOTAL, EXPENDITURES			16,695,297.45	21,180,139.00	26.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,000,000.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	985,425.65	New
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	985,425.65	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(14,574.35)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,149,732.78	3,149,732.78	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,149,732.78	3,149,732.78	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,149,732.78	3,149,732.78	0.0%
2) Ending Balance, June 30 (E + F1e)			3,149,732.78	3,135,158.43	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,135,158.43	3,135,158.43	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	14,574.35	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	3,149,732.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,149,732.78		
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)			3,149,732.78		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	664,316.06	2,568,581.00	286.7%
TOTAL, FEDERAL REVENUE			664,316.06	2,568,581.00	286.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	14,567,342.52	17,428,433.00	19.6%
All Other State Revenue	All Other	8590	946,578.25	77,965.00	-91.8%
TOTAL, OTHER STATE REVENUE			15,513,920.77	17,506,398.00	12.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	5,100.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	100,000.00	New
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	517,060.62	60.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			517,060.62	105,160.00	-79.7%
TOTAL, REVENUES			16,695,297.45	20,180,139.00	20.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,033,757.72	6,089,308.55	21.0%
Certificated Pupil Support Salaries		1200	399,903.48	117,055.00	-70.7%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	337,328.00	New
Other Certificated Salaries		1900	0.00	282,557.00	New
TOTAL, CERTIFICATED SALARIES			5,433,661.20	6,826,248.55	25.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,321,097.69	4,342,699.17	30.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	156,903.06	165,522.91	5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	385,163.74	805,080.00	109.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,863,164.49	5,313,302.08	37.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	953,479.75	1,164,680.00	22.2%
PERS		3201-3202	1,160,419.17	1,651,408.61	42.3%
OASDI/Medicare/Alternative		3301-3302	430,725.59	548,602.36	27.4%
Health and Welfare Benefits		3401-3402	1,049,026.73	2,714,677.88	158.8%
Unemployment Insurance		3501-3502	649.14	6,073.00	835.5%
Workers' Compensation		3601-3602	5,544.11	233,148.00	4,105.3%
OPEB, Allocated		3701-3702	0.00	124,360.00	New
OPEB, Active Employees		3751-3752	0.00	146,647.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,599,844.49	6,589,596.85	83.1%
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	1,812,618.06	1,487,974.52	-17.9%
Noncapitalized Equipment		4400	307,667.61	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,120,285.67	1,487,974.52	-29.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	67,270.80	3,606.00	-94.6%
Dues and Memberships		5300	625.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,563.15	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	122,408.48	6,722.00	-94.5%
Professional/Consulting Services and Operating Expenditures		5800	703,555.39	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			951,422.82	10,328.00	-98.9%
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	72,293.81	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			72,293.81	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	654,624.97	952,689.00	45.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			654,624.97	952,689.00	45.5%
TOTAL, EXPENDITURES			16,695,297.45	21,180,139.00	26.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	985,425.65	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	985,425.65	New

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	985,425.65	New

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	664,316.06	2,568,581.00	286.7%
3) Other State Revenue		8300-8599	15,513,920.77	17,506,398.00	12.8%
4) Other Local Revenue		8600-8799	517,060.62	105,160.00	-79.7%
5) TOTAL, REVENUES			16,695,297.45	20,180,139.00	20.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		395,586.00	452,914.00	14.5%
2) Instruction - Related Services	2000-2999		313,692.92	778,270.00	148.1%
3) Pupil Services	3000-3999		504,066.00	170,231.00	-66.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		14,483,799.57	18,532,679.00	28.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		654,624.97	952,689.00	45.5%
8) Plant Services	8000-8999		343,527.99	293,356.00	-14.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,695,297.45	21,180,139.00	26.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(1,000,000.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	985,425.65	New
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	985,425.65	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(14,574.35)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,149,732.78	3,149,732.78	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,149,732.78	3,149,732.78	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,149,732.78	3,149,732.78	0.0%
2) Ending Balance, June 30 (E + F1e)			3,149,732.78	3,135,158.43	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,135,158.43	3,135,158.43	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	14,574.35	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
5059	Child Development: ARP California State Preschool Program One-time Stipend	193,391.32	193,391.32
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	374,890.83	374,890.83
6130	Child Development: Center-Based Reserve Account	2,445,193.25	2,445,193.25
9010	Other Restricted Local	121,683.03	121,683.03
Total, Restricted Balance		3,135,158.43	3,135,158.43

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	57,014,171.44	37,483,756.00	-34.3%
3) Other State Revenue		8300-8599	3,921,555.87	7,766,303.00	98.0%
4) Other Local Revenue		8600-8799	1,051,619.22	1,144,375.00	8.8%
5) TOTAL, REVENUES			61,987,346.53	46,394,434.00	-25.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,943,409.10	15,937,039.00	23.1%
3) Employee Benefits		3000-3999	6,435,224.52	9,074,884.00	41.0%
4) Books and Supplies		4000-4999	19,775,036.21	20,100,705.04	1.6%
5) Services and Other Operating Expenditures		5000-5999	(670,992.33)	4,082.96	-100.6%
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	870,216.37	1,277,723.00	46.8%
9) TOTAL, EXPENDITURES			39,352,893.87	46,394,434.00	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,634,452.66	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)			22,634,452.66	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	22,634,452.66	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	22,634,452.66	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	22,634,452.66	New
2) Ending Balance, June 30 (E + F1e)			22,634,452.66	22,634,452.66	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	22,631,724.66	22,631,724.66	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	2,728.00	2,728.00	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	22,634,452.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			22,634,452.66		
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)			22,634,452.66		
FEDERAL REVENUE					
Child Nutrition Programs		8220	55,316,091.29	35,615,867.00	-35.6%
Donated Food Commodities		8221	1,698,080.15	1,867,889.00	10.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			57,014,171.44	37,483,756.00	-34.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,921,555.87	7,766,303.00	98.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,921,555.87	7,766,303.00	98.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	755,270.44	859,648.00	13.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	191,924.95	211,476.00	10.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	104,423.83	73,251.00	-29.9%
TOTAL, OTHER LOCAL REVENUE			1,051,619.22	1,144,375.00	8.8%
TOTAL, REVENUES			61,987,346.53	46,394,434.00	-25.2%
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	9,311,980.12	11,843,093.00	27.2%
Classified Supervisors' and Administrators' Salaries		2300	2,526,999.56	2,778,306.00	9.9%
Clerical, Technical and Office Salaries		2400	1,103,095.14	1,251,160.00	13.4%
Other Classified Salaries		2900	1,334.28	64,480.00	4,732.6%
TOTAL, CLASSIFIED SALARIES			12,943,409.10	15,937,039.00	23.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,933,726.00	4,202,642.00	43.3%
OASDI/Medicare/Alternative		3301-3302	881,956.07	1,181,582.00	34.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	2,107,598.59	2,978,427.00	41.3%
Unemployment Insurance		3501-3502	6,129.57	41,643.00	579.4%
Workers' Compensation		3601-3602	230,614.71	308,996.00	34.0%
OPEB, Allocated		3701-3702	117,476.57	167,344.00	42.4%
OPEB, Active Employees		3751-3752	157,723.01	194,250.00	23.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,435,224.52	9,074,884.00	41.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,452,579.16	1,835,577.00	26.4%
Noncapitalized Equipment		4400	167,049.60	170,049.00	1.8%
Food		4700	18,155,407.45	18,095,079.04	-0.3%
TOTAL, BOOKS AND SUPPLIES			19,775,036.21	20,100,705.04	1.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,916.93	31,081.00	30.0%
Dues and Memberships		5300	8,570.27	12,239.00	42.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	667,620.18	710,984.00	6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	141,707.80	177,721.00	25.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,950,619.47)	(1,509,272.04)	-22.6%
Professional/Consulting Services and Operating Expenditures		5800	348,918.56	487,020.00	39.6%
Communications		5900	88,893.40	94,310.00	6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(670,992.33)	4,082.96	-100.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	870,216.37	1,277,723.00	46.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			870,216.37	1,277,723.00	46.8%
TOTAL, EXPENDITURES			39,352,893.87	46,394,434.00	17.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	57,014,171.44	37,483,756.00	-34.3%
3) Other State Revenue		8300-8599	3,921,555.87	7,766,303.00	98.0%
4) Other Local Revenue		8600-8799	1,051,619.22	1,144,375.00	8.8%
5) TOTAL, REVENUES			61,987,346.53	46,394,434.00	-25.2%
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		37,744,321.98	44,313,283.00	17.4%
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	23,489.00	New
7) General Administration	7000-7999		870,216.37	1,277,723.00	46.8%
8) Plant Services	8000-8999		738,355.52	779,939.00	5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			39,352,893.87	46,394,434.00	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,634,452.66	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)			22,634,452.66	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	22,634,452.66	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	22,634,452.66	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	22,634,452.66	New
2) Ending Balance, June 30 (E + F1e)			22,634,452.66	22,634,452.66	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	22,631,724.66	22,631,724.66	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	2,728.00	2,728.00	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	11,007,171.00	5,000,000.00	-54.6%
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	67,944.49	0.00	-100.0%
5) TOTAL, REVENUES			11,075,115.49	5,000,000.00	-54.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,156,703.15	3,127,600.00	-65.8%
6) Capital Outlay		6000-6999	1,875,400.00	1,872,400.00	-0.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,032,103.15	5,000,000.00	-54.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,012.34	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)			43,012.34	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,535,908.01	10,578,920.35	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,535,908.01	10,578,920.35	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,535,908.01	10,578,920.35	0.4%
2) Ending Balance, June 30 (E + F1e)			10,578,920.35	10,578,920.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,578,920.35	10,578,920.35	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	10,578,920.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,578,920.35		
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)			10,578,920.35		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	11,007,171.00	5,000,000.00	-54.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,007,171.00	5,000,000.00	-54.6%
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	67,944.49	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			67,944.49	0.00	-100.0%
TOTAL, REVENUES			11,075,115.49	5,000,000.00	-54.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,127,723.15	3,098,620.00	-66.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,980.00	28,980.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,156,703.15	3,127,600.00	-65.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,875,400.00	1,872,400.00	-0.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,875,400.00	1,872,400.00	-0.2%
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%
TOTAL, EXPENDITURES			11,032,103.15	5,000,000.00	-54.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	11,007,171.00	5,000,000.00	-54.6%
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	67,944.49	0.00	-100.0%
5) TOTAL, REVENUES			11,075,115.49	5,000,000.00	-54.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,032,103.15	5,000,000.00	-54.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,032,103.15	5,000,000.00	-54.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			43,012.34	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)			43,012.34	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,535,908.01	10,578,920.35	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,535,908.01	10,578,920.35	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,535,908.01	10,578,920.35	0.4%
2) Ending Balance, June 30 (E + F1e)			10,578,920.35	10,578,920.35	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	10,578,920.35	10,578,920.35	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%

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	8,576,209.35	320,027.96	-96.3%
5) TOTAL, REVENUES			8,576,209.35	320,027.96	-96.3%
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	3.45	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,770,211.96	2,097,369.23	-24.3%
6) Capital Outlay		6000-6999	31,166,853.61	40,969,884.84	31.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,880,254.99	7,425,462.30	-50.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,817,324.01	50,492,716.37	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,241,114.66)	(50,172,688.41)	24.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,740,877.62	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	67,029,264.55	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			68,770,142.17	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,529,027.51	(50,172,688.41)	-275.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,677,939.28	58,206,966.79	96.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,677,939.28	58,206,966.79	96.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,677,939.28	58,206,966.79	96.1%
2) Ending Balance, June 30 (E + F1e)			58,206,966.79	8,034,278.38	-86.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	58,206,966.79	8,034,278.38	-86.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	58,206,966.79		
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			58,206,966.79		
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)			58,206,966.79		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	811,156.38	320,027.96	-60.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	173,728.04	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	7,591,324.93	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,576,209.35	320,027.96	-96.3%
TOTAL, REVENUES			8,576,209.35	320,027.96	-96.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2.70	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	.75	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			3.45	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	39.40	0.00	-100.0%
Insurance		5400-5450	278,133.00	0.00	-100.0%
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	2,492,039.56	2,097,369.23	-15.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,770,211.96	2,097,369.23	-24.3%
CAPITAL OUTLAY					
Land		6100	8,653,465.81	4,068,590.68	-53.0%
Land Improvements		6170	41,280.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	22,403,445.29	36,901,294.16	64.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	68,662.51	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			31,166,853.61	40,969,884.84	31.5%
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	2,510,254.99	6,670,844.60	165.7%
Other Debt Service - Principal		7439	12,370,000.00	754,617.70	-93.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,880,254.99	7,425,462.30	-50.1%
TOTAL, EXPENDITURES			48,817,324.01	50,492,716.37	3.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,740,877.62	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,740,877.62	0.00	-100.0%
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		2024-25 Budget	Percent Difference
			Estimated	Actuals		
Proceeds						
Proceeds from Sale of Bonds		8951	67,029,264.55		0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00		0.00	0.0%
Other Sources						
County School Bldg Aid		8961	0.00		0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00		0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation		8971	0.00		0.00	0.0%
Proceeds from Leases		8972	0.00		0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00		0.00	0.0%
Proceeds from SBITAs		8974	0.00		0.00	0.0%
All Other Financing Sources		8979	0.00		0.00	0.0%
(c) TOTAL, SOURCES			67,029,264.55		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)			68,770,142.17		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	8,576,209.35	320,027.96	-96.3%
5) TOTAL, REVENUES			8,576,209.35	320,027.96	-96.3%
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		33,349,965.97	43,067,254.07	29.1%
9) Other Outgo	9000-9999	Except 7600-7699	15,467,358.04	7,425,462.30	-52.0%
10) TOTAL, EXPENDITURES			48,817,324.01	50,492,716.37	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(40,241,114.66)	(50,172,688.41)	24.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,740,877.62	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	67,029,264.55	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			68,770,142.17	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,529,027.51	(50,172,688.41)	-275.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,677,939.28	58,206,966.79	96.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,677,939.28	58,206,966.79	96.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,677,939.28	58,206,966.79	96.1%
2) Ending Balance, June 30 (E + F1e)			58,206,966.79	8,034,278.38	-86.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	58,206,966.79	8,034,278.38	-86.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	5,480,568.48	1,828,804.47	-66.6%
5) TOTAL, REVENUES			5,480,568.48	1,828,804.47	-66.6%
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	33,122.67	30,000.00	-9.4%
6) Capital Outlay		6000-6999	5,144,117.89	11,482,865.06	123.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,177,240.56	11,512,865.06	122.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			303,327.92	(9,684,060.59)	-3,292.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			303,327.92	(9,684,060.59)	-3,292.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,380,732.67	9,684,060.59	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,380,732.67	9,684,060.59	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,380,732.67	9,684,060.59	3.2%
2) Ending Balance, June 30 (E + F1e)			9,684,060.59	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,684,060.59	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,684,060.59		
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			9,684,060.59		
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)			9,684,060.59		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	298,304.66	307,950.40	3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	5,182,263.82	1,520,854.07	-70.7%
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			5,480,568.48	1,828,804.47	-66.6%
TOTAL, REVENUES			5,480,568.48	1,828,804.47	-66.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,122.67	30,000.00	-9.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,122.67	30,000.00	-9.4%
CAPITAL OUTLAY					
Land		6100	6,911.66	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,125,666.60	11,482,865.06	124.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	11,539.63	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			5,144,117.89	11,482,865.06	123.2%
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			5,177,240.56	11,512,865.06	122.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	5,480,568.48	1,828,804.47	-66.6%
5) TOTAL, REVENUES			5,480,568.48	1,828,804.47	-66.6%
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		5,177,240.56	11,512,865.06	122.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,177,240.56	11,512,865.06	122.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			303,327.92	(9,684,060.59)	-3,292.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			303,327.92	(9,684,060.59)	-3,292.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,380,732.67	9,684,060.59	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,380,732.67	9,684,060.59	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,380,732.67	9,684,060.59	3.2%
2) Ending Balance, June 30 (E + F1e)			9,684,060.59	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,684,060.59	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	(2,413,650.71)	94,750.50	-103.9%
4) Other Local Revenue		8600-8799	676,902.76	96,802.52	-85.7%
5) TOTAL, REVENUES			(1,736,747.95)	191,553.02	-111.0%
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	1,000.00	370.83	-62.9%
6) Capital Outlay		6000-6999	8,579,391.65	5,901,534.33	-31.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,580,391.65	5,901,905.16	-31.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,317,139.60)	(5,710,352.14)	-44.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,222,389.70	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			(11,222,389.70)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,539,529.30)	(5,710,352.14)	-73.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,249,881.44	5,710,352.14	-79.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,249,881.44	5,710,352.14	-79.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,249,881.44	5,710,352.14	-79.0%
2) Ending Balance, June 30 (E + F1e)			5,710,352.14	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,710,352.14	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,710,352.14		
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			5,710,352.14		
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)			5,710,352.14		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	(2,413,650.71)	94,750.50	-103.9%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(2,413,650.71)	94,750.50	-103.9%
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	676,902.76	96,802.52	-85.7%
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			676,902.76	96,802.52	-85.7%
TOTAL, REVENUES			(1,736,747.95)	191,553.02	-111.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	370.83	-62.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	370.83	-62.9%
CAPITAL OUTLAY					
Land		6100	266,059.89	117,760.65	-55.7%
Land Improvements		6170	70,435.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	8,571,499.56	4,200,260.47	-51.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	(328,602.80)	1,583,513.21	-581.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,579,391.65	5,901,534.33	-31.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			8,580,391.65	5,901,905.16	-31.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	11,222,389.70	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,222,389.70	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,222,389.70)	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	(2,413,650.71)	94,750.50	-103.9%
4) Other Local Revenue		8600-8799	676,902.76	96,802.52	-85.7%
5) TOTAL, REVENUES			(1,736,747.95)	191,553.02	-111.0%
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		8,580,391.65	5,901,905.16	-31.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,580,391.65	5,901,905.16	-31.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(10,317,139.60)	(5,710,352.14)	-44.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,222,389.70	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			(11,222,389.70)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,539,529.30)	(5,710,352.14)	-73.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,249,881.44	5,710,352.14	-79.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,249,881.44	5,710,352.14	-79.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,249,881.44	5,710,352.14	-79.0%
2) Ending Balance, June 30 (E + F1e)			5,710,352.14	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,710,352.14	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	5,713,244.68	6,549,079.67	14.6%
5) TOTAL, REVENUES			5,713,244.68	6,549,079.67	14.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	83,166.49	85,176.00	2.4%
3) Employee Benefits		3000-3999	42,059.04	45,032.00	7.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	(1,895.20)	233,043.43	-12,396.5%
6) Capital Outlay		6000-6999	34,628,104.55	107,245,205.23	209.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,751,434.88	107,608,456.66	209.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,038,190.20)	(101,059,376.99)	248.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	99,048,050.08	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			99,048,050.08	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,009,859.88	(101,059,376.99)	-244.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,049,517.11	101,059,376.99	225.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,049,517.11	101,059,376.99	225.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,049,517.11	101,059,376.99	225.5%
2) Ending Balance, June 30 (E + F1e)			101,059,376.99	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101,059,376.99	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	101,059,376.99		
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			101,059,376.99		
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)			101,059,376.99		
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	1,943,072.30	6,549,079.67	237.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,770,172.38	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,713,244.68	6,549,079.67	14.6%
TOTAL, REVENUES			5,713,244.68	6,549,079.67	14.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	63,554.17	64,304.00	1.2%
Clerical, Technical and Office Salaries		2400	19,612.32	20,872.00	6.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			83,166.49	85,176.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,482.33	23,679.00	10.2%
OASDI/Medicare/Alternative		3301-3302	6,099.04	6,516.00	6.8%
Health and Welfare Benefits		3401-3402	10,972.30	11,242.00	2.5%
Unemployment Insurance		3501-3502	159.46	43.00	-73.0%
Workers' Compensation		3601-3602	1,547.75	1,635.00	5.6%
OPEB, Allocated		3701-3702	835.43	889.00	6.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	962.73	1,028.00	6.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			42,059.04	45,032.00	7.1%
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	4,262.50	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	(6,157.70)	233,043.43	-3,884.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(1,895.20)	233,043.43	-12,396.5%
CAPITAL OUTLAY					
Land		6100	494,571.90	8,930,078.37	1,705.6%
Land Improvements		6170	121,263.20	27,199,600.62	22,330.2%
Buildings and Improvements of Buildings		6200	33,972,111.88	69,299,779.73	104.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	40,157.57	1,815,746.51	4,421.6%
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			34,628,104.55	107,245,205.23	209.7%
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			34,751,434.88	107,608,456.66	209.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	99,048,050.08	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			99,048,050.08	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)			99,048,050.08	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	5,713,244.68	6,549,079.67	14.6%
5) TOTAL, REVENUES			5,713,244.68	6,549,079.67	14.6%
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		34,751,434.88	107,608,456.66	209.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,751,434.88	107,608,456.66	209.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(29,038,190.20)	(101,059,376.99)	248.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	99,048,050.08	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			99,048,050.08	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,009,859.88	(101,059,376.99)	-244.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,049,517.11	101,059,376.99	225.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,049,517.11	101,059,376.99	225.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,049,517.11	101,059,376.99	225.5%
2) Ending Balance, June 30 (E + F1e)			101,059,376.99	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	101,059,376.99	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	115,358.00	115,358.00	0.0%
4) Other Local Revenue		8600-8799	12,438,583.19	12,438,583.19	0.0%
5) TOTAL, REVENUES			12,553,941.19	12,553,941.19	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	15,327,491.08	15,327,491.08	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,327,491.08	15,327,491.08	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,773,549.89)	(2,773,549.89)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,773,549.89)	(2,773,549.89)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,873,836.82	25,100,286.93	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,873,836.82	25,100,286.93	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,873,836.82	25,100,286.93	-10.0%
2) Ending Balance, June 30 (E + F1e)			25,100,286.93	22,326,737.04	-11.0%
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	25,100,286.93	22,326,737.04	-11.0%
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	25,100,286.93		
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			25,100,286.93		
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)			25,100,286.93		
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	115,358.00	115,358.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			115,358.00	115,358.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,565,685.59	8,565,685.59	0.0%
Unsecured Roll		8612	934,294.12	934,294.12	0.0%
Prior Years' Taxes		8613	4,900.00	4,900.00	0.0%
Supplemental Taxes		8614	281,703.48	281,703.48	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	152,000.00	152,000.00	0.0%
Interest		8660	2,500,000.00	2,500,000.00	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			12,438,583.19	12,438,583.19	0.0%
TOTAL, REVENUES			12,553,941.19	12,553,941.19	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,538,624.20	6,538,624.20	0.0%
Bond Interest and Other Service Charges		7434	8,788,866.88	8,788,866.88	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)			15,327,491.08	15,327,491.08	0.0%
TOTAL, EXPENDITURES			15,327,491.08	15,327,491.08	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	115,358.00	115,358.00	0.0%
4) Other Local Revenue		8600-8799	12,438,583.19	12,438,583.19	0.0%
5) TOTAL, REVENUES			12,553,941.19	12,553,941.19	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	15,327,491.08	15,327,491.08	0.0%
10) TOTAL, EXPENDITURES			15,327,491.08	15,327,491.08	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,773,549.89)	(2,773,549.89)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,773,549.89)	(2,773,549.89)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,873,836.82	25,100,286.93	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,873,836.82	25,100,286.93	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,873,836.82	25,100,286.93	-10.0%
2) Ending Balance, June 30 (E + F1e)			25,100,286.93	22,326,737.04	-11.0%
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	25,100,286.93	22,326,737.04	-11.0%
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%

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	22,478,129.44	23,667,728.26	5.3%
5) TOTAL, REVENUES			22,478,129.44	23,667,728.26	5.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	700,139.18	638,090.00	-8.9%
3) Employee Benefits		3000-3999	373,750.89	380,313.00	1.8%
4) Books and Supplies		4000-4999	8,812.59	22,795.49	158.7%
5) Services and Other Operating Expenses		5000-5999	22,143,293.76	22,626,529.77	2.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,225,996.42	23,667,728.26	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(747,866.98)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(747,866.98)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	81,788,103.66	81,040,236.68	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,788,103.66	81,040,236.68	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			81,788,103.66	81,040,236.68	-0.9%
2) Ending Net Position, June 30 (E + F1e)			81,040,236.68	81,040,236.68	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	81,040,236.68	81,040,236.68	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	81,040,236.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			81,040,236.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			81,040,236.68		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,100.00	4,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	22,474,029.44	23,663,628.26	5.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,478,129.44	23,667,728.26	5.3%
TOTAL, REVENUES			22,478,129.44	23,667,728.26	5.3%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	188,206.78	188,207.00	0.0%
Clerical, Technical and Office Salaries		2400	499,315.40	449,883.00	-9.9%
Other Classified Salaries		2900	12,617.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			700,139.18	638,090.00	-8.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	164,175.00	177,389.00	8.0%
OASDI/Medicare/Alternative		3301-3302	46,813.19	48,855.00	4.4%
Health and Welfare Benefits		3401-3402	136,704.78	127,118.00	-7.0%
Unemployment Insurance		3501-3502	327.59	319.00	-2.6%
Workers' Compensation		3601-3602	11,900.84	12,262.00	3.0%
OPEB, Allocated		3701-3702	6,348.09	6,662.00	4.9%
OPEB, Active Employees		3751-3752	7,481.40	7,708.00	3.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			373,750.89	380,313.00	1.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	2,000.00	New
Materials and Supplies		4300	1,200.00	12,200.00	916.7%
Noncapitalized Equipment		4400	7,612.59	8,595.49	12.9%
TOTAL, BOOKS AND SUPPLIES			8,812.59	22,795.49	158.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,785.00	4,740.00	-0.9%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	4,978,439.19	2,558,901.83	-48.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,400.00	2,400.00	0.0%
Transfers of Direct Costs - Interfund		5750	182.14	4,591.91	2,421.1%
Professional/Consulting Services and					
Operating Expenditures		5800	17,155,962.08	20,054,370.68	16.9%
Communications		5900	1,025.35	1,025.35	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,143,293.76	22,626,529.77	2.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			23,225,996.42	23,667,728.26	1.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,478,129.44	23,667,728.26	5.3%
5) TOTAL, REVENUES			22,478,129.44	23,667,728.26	5.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		23,225,996.42	23,667,728.26	1.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			23,225,996.42	23,667,728.26	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(747,866.98)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(747,866.98)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	81,788,103.66	81,040,236.68	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,788,103.66	81,040,236.68	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			81,788,103.66	81,040,236.68	-0.9%
2) Ending Net Position, June 30 (E + F1e)			81,040,236.68	81,040,236.68	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	81,040,236.68	81,040,236.68	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,778.19	16,000.00	8.3%
5) TOTAL, REVENUES			14,778.19	16,000.00	8.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,778.19	16,000.00	8.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,778.19	16,000.00	8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	402,136.42	402,136.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,136.42	402,136.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			402,136.42	402,136.42	0.0%
2) Ending Net Position, June 30 (E + F1e)			402,136.42	402,136.42	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	402,136.42	402,136.42	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	402,136.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			402,136.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			402,136.42		
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	14,778.19	16,000.00	8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,778.19	16,000.00	8.3%
TOTAL, REVENUES			14,778.19	16,000.00	8.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	14,778.19	16,000.00	8.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,778.19	16,000.00	8.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			14,778.19	16,000.00	8.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,778.19	16,000.00	8.3%
5) TOTAL, REVENUES			14,778.19	16,000.00	8.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		14,778.19	16,000.00	8.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			14,778.19	16,000.00	8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	402,136.42	402,136.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,136.42	402,136.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			402,136.42	402,136.42	0.0%
2) Ending Net Position, June 30 (E + F1e)			402,136.42	402,136.42	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	402,136.42	402,136.42	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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)	40,886.30	40,886.30	43,827.35	40,337.40	40,337.40	42,188.98
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)	40,886.30	40,886.30	43,827.35	40,337.40	40,337.40	42,188.98
5. District Funded County Program ADA						
a. County Community Schools	3.93	3.93	3.93	3.93	3.93	3.93
b. Special Education-Special Day Class	.89	.89	.89	.89	.89	.89
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	3.32	3.32	3.32	3.32	3.32	3.32
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)	8.14	8.14	8.14	8.14	8.14	8.14
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	40,894.44	40,894.44	43,835.49	40,345.54	40,345.54	42,197.12
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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: District Office 777 North F St, San Bernardino CA 92410

Date: 5/31/2024

Adoption Date: 06/18/2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: District Office 777 North F
St, San Bernardino CA 92410

Date: 06/4/2024

Time: 5:30 p.m.

Contact person for additional information on the budget reports:

Name: Terry Cornick

Title: Associate Superintendent, Business, Facilities & Operations

Telephone: (909) 381-1164

E-mail: terry.cornick@sbcusd.k12.ca.us

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:	n/a	X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	06/18/2024	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:	\$ 22,539,292.00
Less: Amount of total liabilities reserved in budget:	\$ 23,046,438.00
Estimated accrued but unfunded liabilities:	\$ (507,146.00)

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/18/2024

For additional information on this certification, please contact:

Name: Terry Cornick
Title: Associate Superintendent, Business, Facilities & Operations
Telephone: (909) 381-1164
E-mail: terry.comnick@sbcusd.k12.ca.us

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

36 67876 0000000
Form CEB
F8B63UKH7T(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	395,794,183.53	301	439,598.00	303	395,354,585.53	305	316,510.11	25,088,319.88	307	370,266,265.65	309
2000 - Classified Salaries	121,730,882.97	311	1,094,828.35	313	120,636,054.62	315	8,904,720.98	48,415,551.60	317	72,220,503.02	319
3000 - Employee Benefits	267,364,260.28	321	5,775,619.06	323	261,588,641.22	325	815,507.26	31,822,708.54	327	229,765,932.68	329
4000 - Books, Supplies Equip Replace. (6500)	81,498,251.17	331	52,500.06	333	81,445,751.11	335	3,180,664.50	19,261,375.28	337	62,184,375.83	339
5000 - Services. . . & 7300 - Indirect Costs	191,812,764.33	341	2,162,249.65	343	189,650,514.68	345	72,561,835.22	80,190,536.67	347	109,459,978.01	349
TOTAL					1,048,675,547.16	365	TOTAL			843,897,055.19	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	290,192,762.38 375
2. Salaries of Instructional Aides Per EC 41011.	2100	22,124,534.89 380
3. STRS.	3101 & 3102	84,192,848.62 382
4. PERS.	3201 & 3202	7,403,311.48 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	6,211,750.85 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	48,015,635.13 385
7. Unemployment Insurance.	3501 & 3502	156,784.16 390
8. Workers' Compensation Insurance.	3601 & 3602	5,999,941.30 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	3,769,492.97
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	468,067,061.78	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	31,954.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	0.00	396
14. TOTAL SALARIES AND BENEFITS.	468,067,061.78	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary , 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	55.46%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary , 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.46%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	843,897,055.19	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
We have excluded all state & federal resources that do not include teacher salaries.		

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	1,476,658.13	0.00	0.00	(2,535,571.35)				
Other Sources/Uses Detail					0.00	985,425.65		
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	21,300.00	0.00	305,159.35	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,722.00	0.00	952,689.00	0.00				
Other Sources/Uses Detail					985,425.65	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,509,272.04)	1,277,723.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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	4,591.91	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								

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
Fund Reconciliation								
TOTALS	1,509,272.04	(1,509,272.04)	2,535,571.35	(2,535,571.35)	985,425.65	985,425.65		

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	690,976,443.00	0.29%	692,996,027.00	2.01%	706,935,924.00
2. Federal Revenues	8100-8299	100,000.00	0.00%	100,000.00	0.00%	100,000.00
3. Other State Revenues	8300-8599	42,042,954.00	12.14%	47,148,987.10	2.59%	48,372,469.23
4. Other Local Revenues	8600-8799	6,584,048.75	-3.12%	6,378,798.15	-0.45%	6,350,158.54
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	(103,379,185.73)	0.18%	(103,565,121.82)	0.48%	(104,062,906.42)
6. Total (Sum lines A1 thru A5c)		636,324,260.02	1.06%	643,058,690.43	2.28%	657,695,645.35
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				300,386,549.51		291,582,028.25
b. Step & Column Adjustment				4,055,218.00		3,936,357.38
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,859,739.26)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	300,386,549.51	-2.93%	291,582,028.25	1.35%	295,518,385.63
2. Classified Salaries						
a. Base Salaries				82,850,073.65		77,931,978.39
b. Step & Column Adjustment				414,250.37		356,403.83
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,332,345.63)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	82,850,073.65	-5.94%	77,931,978.39	0.46%	78,288,382.22
3. Employee Benefits	3000-3999	172,344,375.81	-8.05%	158,470,599.31	3.44%	163,928,698.74
4. Books and Supplies	4000-4999	16,140,164.31	-5.37%	15,273,773.01	2.87%	15,712,130.29
5. Services and Other Operating Expenditures	5000-5999	122,752,296.29	-16.58%	102,398,867.42	2.87%	105,341,827.50
6. Capital Outlay	6000-6999	3,610,418.60	0.00%	3,610,418.60	0.00%	3,610,418.60
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	90,000.00	0.00%	90,000.00	0.00%	90,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,301,466.30)	0.00%	(12,301,466.30)	0.00%	(12,301,466.30)
9. Other Financing Uses						
a. Transfers Out	7600-7629	985,425.65	0.00%	985,425.65	0.00%	985,425.65
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)		686,857,837.52	-7.11%	638,041,624.33	2.06%	651,173,802.33

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(50,533,577.50)		5,017,066.10		6,521,843.02
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		76,642,512.91		26,108,935.41		31,126,001.51
2. Ending Fund Balance (Sum lines C and D1)		26,108,935.41		31,126,001.51		37,647,844.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	210,000.00		210,000.00		210,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,498,935.41		9,716,001.51		17,037,844.53
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	21,400,000.00		21,200,000.00		20,400,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,108,935.41		31,126,001.51		37,647,844.53
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	21,400,000.00		21,200,000.00		20,400,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		21,400,000.00		21,200,000.00		20,400,000.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salaries reduced through attrition to account for declining enrollment.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	53,212,788.26	0.00%	53,212,788.26	0.00%	53,212,788.26
3. Other State Revenues	8300-8599	176,565,767.09	2.15%	180,361,730.17	2.28%	184,468,389.26
4. Other Local Revenues	8600-8799	5,505,397.43	0.00%	5,505,397.43	0.00%	5,505,397.43
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	103,379,185.73	0.18%	103,565,121.82	0.48%	104,062,906.42
6. Total (Sum lines A1 thru A5c)		338,663,138.51	1.18%	342,645,037.68	1.34%	347,249,481.37
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				95,407,634.02		96,529,384.68
b. Step & Column Adjustment				1,121,750.66		
c. Cost-of-Living Adjustment						
d. Other Adjustments						(887,901.12)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	95,407,634.02	1.18%	96,529,384.68	-0.92%	95,641,483.56
2. Classified Salaries						
a. Base Salaries				38,880,809.32		39,075,213.40
b. Step & Column Adjustment				194,404.08		195,376.07
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,880,809.32	0.50%	39,075,213.40	0.50%	39,270,589.47
3. Employee Benefits	3000-3999	95,019,884.47	2.09%	97,002,487.59	1.96%	98,907,511.95
4. Books and Supplies	4000-4999	65,231,186.86	0.07%	65,279,354.13	-34.24%	42,925,154.69
5. Services and Other Operating Expenditures	5000-5999	71,596,039.39	45.86%	104,431,908.25	-27.35%	75,874,981.51
6. Capital Outlay	6000-6999	532,393.70	701.94%	4,269,467.21	-87.53%	532,393.70
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,358,125.00	0.00%	6,358,125.00	0.00%	6,358,125.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,765,894.95	-12.58%	8,537,810.64	0.00%	8,537,810.64
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)		382,791,967.71	10.11%	421,483,750.90	-12.68%	368,048,050.52
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(44,128,829.20)		(78,838,713.22)		(20,798,569.15)

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)		179,679,135.42		135,550,306.22		56,711,593.00
2. Ending Fund Balance (Sum lines C and D1)		135,550,306.22		56,711,593.00		35,913,023.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	135,550,306.22		56,728,935.17		35,930,366.02
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		(17,342.17)		(17,342.17)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		135,550,306.22		56,711,593.00		35,913,023.85
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.						
Expiration of resources will reduce costs.						

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	690,976,443.00	0.29%	692,996,027.00	2.01%	706,935,924.00
2. Federal Revenues	8100-8299	53,312,788.26	0.00%	53,312,788.26	0.00%	53,312,788.26
3. Other State Revenues	8300-8599	218,608,721.09	4.07%	227,510,717.27	2.34%	232,840,858.49
4. Other Local Revenues	8600-8799	12,089,446.18	-1.70%	11,884,195.58	-0.24%	11,855,555.97
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)		974,987,398.53	1.10%	985,703,728.11	1.95%	1,004,945,126.72
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				395,794,183.53		388,111,412.93
b. Step & Column Adjustment				5,176,968.66		3,936,357.38
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(12,859,739.26)		(887,901.12)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	395,794,183.53	-1.94%	388,111,412.93	0.79%	391,159,869.19
2. Classified Salaries						
a. Base Salaries				121,730,882.97		117,007,191.79
b. Step & Column Adjustment				608,654.45		551,779.90
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,332,345.63)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	121,730,882.97	-3.88%	117,007,191.79	0.47%	117,558,971.69
3. Employee Benefits	3000-3999	267,364,260.28	-4.45%	255,473,086.90	2.88%	262,836,210.69
4. Books and Supplies	4000-4999	81,371,351.17	-1.01%	80,553,127.14	-27.21%	58,637,284.98
5. Services and Other Operating Expenditures	5000-5999	194,348,335.68	6.42%	206,830,775.67	-12.38%	181,216,809.01
6. Capital Outlay	6000-6999	4,142,812.30	90.21%	7,879,885.81	-47.43%	4,142,812.30
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,448,125.00	0.00%	6,448,125.00	0.00%	6,448,125.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,535,571.35)	48.43%	(3,763,655.66)	0.00%	(3,763,655.66)
9. Other Financing Uses						
a. Transfers Out	7600-7629	985,425.65	0.00%	985,425.65	0.00%	985,425.65
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)		1,069,649,805.23	-0.95%	1,059,525,375.23	-3.80%	1,019,221,852.85
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(94,662,406.70)		(73,821,647.12)		(14,276,726.13)

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)		256,321,648.33		161,659,241.63		87,837,594.51
2. Ending Fund Balance (Sum lines C and D1)		161,659,241.63		87,837,594.51		73,560,868.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	210,000.00		210,000.00		210,000.00
b. Restricted	9740	135,550,306.22		56,728,935.17		35,930,366.02
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,498,935.41		9,716,001.51		17,037,844.53
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	21,400,000.00		21,200,000.00		20,400,000.00
2. Unassigned/Unappropriated	9790	0.00		(17,342.17)		(17,342.17)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		161,659,241.63		87,837,594.51		73,560,868.38
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	21,400,000.00		21,200,000.00		20,400,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(17,342.17)		(17,342.17)
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)		21,400,000.00		21,182,657.83		20,382,657.83
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
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)						
		40,337.40		40,376.00		40,394.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		1,069,649,805.23		1,059,525,375.23		1,019,221,852.85
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)						
		1,069,649,805.23		1,059,525,375.23		1,019,221,852.85
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		21,392,996.10		21,190,507.50		20,384,437.06
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)						
		21,392,996.10		21,190,507.50		20,384,437.06
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		NO		NO

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):	40,337.40	
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	45,655	45,824		
Charter School				
Total ADA	45,655	45,824	N/A	Met
Second Prior Year (2022-23)				
District Regular	45,201	45,219		
Charter School				
Total ADA	45,201	45,219	N/A	Met
First Prior Year (2023-24)				
District Regular	43,589	43,827		
Charter School		0		
Total ADA	43,589	43,827	N/A	Met
Budget Year (2024-25)				
District Regular	42,189			
Charter School	0			
Total ADA	42,189			

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)

n/a

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)

n/a

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.

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	47,710	46,500		
Charter School				
Total Enrollment	47,710	46,500	2.5%	Not Met
Second Prior Year (2022-23)				
District Regular	45,989	45,964		
Charter School				
Total Enrollment	45,989	45,964	0.1%	Met
First Prior Year (2023-24)				
District Regular	45,511	44,704		
Charter School				
Total Enrollment	45,511	44,704	1.8%	Not Met
Budget Year (2024-25)				
District Regular	43,845			
Charter School				
Total Enrollment	43,845			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

FY 2023-24 - the district experienced a much higher decrease in student enrollment than anticipated. Additionally, TK student enrollment did not occur as projected.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

FY 2021-22 - pre-pandemic historical trends were analyzed to project enrollment and expected students to return once in person instruction resumed.

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	39,754	46,500	
Charter School		0	
Total ADA/Enrollment	39,754	46,500	85.5%
Second Prior Year (2022-23)			
District Regular	41,276	45,964	
Charter School	0		
Total ADA/Enrollment	41,276	45,964	89.8%
First Prior Year (2023-24)			
District Regular	40,886	44,704	
Charter School			
Total ADA/Enrollment	40,886	44,704	91.5%
Historical Average Ratio:			88.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			89.4%

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	40,337	43,845		
Charter School	0			
Total ADA/Enrollment	40,337	43,845	92.0%	Not Met
1st Subsequent Year (2025-26)				
District Regular	40,368	43,407		
Charter School				
Total ADA/Enrollment	40,368	43,407	93.0%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	40,394	42,972		
Charter School				
Total ADA/Enrollment	40,394	42,972	94.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district is projecting an increase in ADA back to pre-pandemic levels in small increments each year.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	43,835.49	42,197.12	40,968.25	40,538.74
b.	Prior Year ADA (Funded)		43,835.49	42,197.12	40,968.25
c.	Difference (Step 1a minus Step 1b)		(1,638.37)	(1,228.87)	(429.51)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.74%)	(2.91%)	(1.05%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		710,028,739.00	695,976,443.00	697,996,027.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		7,597,307.51	20,392,109.78	21,498,277.63
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(2.67%)	.02%	2.03%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-3.67% to -1.67%	-0.98% to 1.02%	1.03% to 3.03%

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)	74,380,164.00	74,380,164.00	74,380,164.00	74,380,164.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	713,456,303.00	699,844,407.00	702,036,348.00	716,014,229.00
District's Projected Change in LCFF Revenue:		(1.91%)	.31%	1.99%
LCFF Revenue Standard		-3.67% to -1.67%	-0.98% to 1.02%	1.03% to 3.03%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

n/a

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.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	446,927,223.14	511,641,086.54	87.4%
Second Prior Year (2022-23)	451,953,069.37	561,496,141.87	80.5%
First Prior Year (2023-24)	450,642,018.02	575,254,507.53	78.3%
	Historical Average Ratio:		82.1%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.1% to 85.1%	79.1% to 85.1%	79.1% to 85.1%

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)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	555,580,998.97	685,872,411.87	81.0%	Met
1st Subsequent Year (2025-26)	527,984,605.95	637,056,198.68	82.9%	Met
2nd Subsequent Year (2026-27)	537,735,466.59	650,188,376.68	82.7%	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)

n/a

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):	(2.67%)	.02%	2.03%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.67% to 7.33%	-9.98% to 10.02%	-7.97% to 12.03%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.67% to 2.33%	-4.98% to 5.02%	-2.97% to 7.03%

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)	230,827,695.68		
Budget Year (2024-25)	53,312,788.26	(76.90%)	Yes
1st Subsequent Year (2025-26)	53,312,788.26	0.00%	No
2nd Subsequent Year (2026-27)	53,312,788.26	0.00%	No

Explanation:
(required if Yes)

One-time COVID-19 Relief funds have been fully spent in 2023-24. The 2024-25 budget returns the budget to pre-pandemic levels.

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

First Prior Year (2023-24)	201,077,403.77		
Budget Year (2024-25)	218,608,721.09	8.72%	Yes
1st Subsequent Year (2025-26)	227,510,717.27	4.07%	No
2nd Subsequent Year (2026-27)	232,840,858.49	2.34%	No

Explanation:
(required if Yes)

State revenues are increasing due to increased Transportation Reimbursement revenue.

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

First Prior Year (2023-24)	17,796,267.82		
Budget Year (2024-25)	12,089,446.18	(32.07%)	Yes
1st Subsequent Year (2025-26)	11,884,195.58	(1.70%)	No
2nd Subsequent Year (2026-27)	11,855,555.97	(.24%)	No

Explanation:
(required if Yes)

The 2023-24 budget reflects the one-time SBHIP grant, which has been removed from the 2024-25 budget.

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

First Prior Year (2023-24)	77,782,941.41		
Budget Year (2024-25)	81,371,351.17	4.61%	Yes
1st Subsequent Year (2025-26)	80,553,127.14	(1.01%)	No
2nd Subsequent Year (2026-27)	58,637,284.98	(27.21%)	Yes

Explanation:
(required if Yes)

The 2023-24 budget reflects one-time purchases related to COVID-19 Relief Funds, which are removed from the 2024-25 budget. The 2024-25 budget includes a textbook adoption, which is removed from the 2025-26 budget. The 2025-26 budget includes use of Prop 28 & LCFF Equity Multiplier grant carry over funds.

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

First Prior Year (2023-24)	213,015,771.63		
Budget Year (2024-25)	194,348,335.68	(8.76%)	Yes
1st Subsequent Year (2025-26)	206,830,775.67	6.42%	Yes
2nd Subsequent Year (2026-27)	181,216,809.01	(12.38%)	Yes

Explanation:
(required if Yes)

The 2023-24 budget reflects one-time purchases related to COVID-19 Relief Funds & use of restricted grant carry overs, which are removed from the 2024-25 budget. The 2024-25 budget includes use of prior year carry over balances, which have been removed from the 2025-26 budget. The 2026-27 budget reflects the use of final Learning Recovery grant dollars in 2025-26.

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)	449,701,367.27		
Budget Year (2024-25)	284,010,955.53	(36.84%)	Not Met
1st Subsequent Year (2025-26)	292,707,701.11	3.06%	Met
2nd Subsequent Year (2026-27)	298,009,202.72	1.81%	Met

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

First Prior Year (2023-24)	290,798,713.04		
Budget Year (2024-25)	275,719,686.85	(5.19%)	Met
1st Subsequent Year (2025-26)	287,383,902.81	4.23%	Met
2nd Subsequent Year (2026-27)	239,854,093.99	(16.54%)	Not Met

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

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

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

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

One-time COVID-19 Relief funds have been fully spent in 2023-24. The 2024-25 budget returns the budget to pre-pandemic levels.

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

State revenues are increasing due to increased Transportation Reimbursement revenue.

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

The 2023-24 budget reflects the one-time SBHIP grant, which has been removed from the 2024-25 budget.

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)

The 2023-24 budget reflects one-time purchases related to COVID-19 Relief Funds, which are removed from the 2024-25 budget. The 2024-25 budget includes a textbook adoption, which is removed from the 2025-26 budget. The 2025-26 budget includes use of Prop 28 & LCFF Equity Multiplier grant carry over funds.

Explanation:

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

The 2023-24 budget reflects one-time purchases related to COVID-19 Relief Funds & use of restricted grant carryovers, which are removed from the 2024-25 budget. The 2024-25 budget includes use of prior year carry over balances, which have been removed from the 2025-26 budget. The 2026-27 budget reflects the use of final Learning Recovery grant dollars in 2025-26.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

1,034,139,647.23

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

1,034,139,647.23

31,024,189.42

31,005,733.00

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The RRMA contribution will be adjusted at First Interim.

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)	16,400,000.00	19,900,000.00	22,100,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	.03	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)	16,400,000.00	19,900,000.03	22,100,000.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	818,453,966.51	990,959,458.36	1,193,832,047.35
	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)	818,453,966.51	990,959,458.36	1,193,832,047.35
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.0%	2.0%	1.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		.7%	.7%	.6%

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	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	28,329,807.98	511,641,351.84	N/A	Met
Second Prior Year (2022-23)	7,136,191.33	579,496,141.87	N/A	Met
First Prior Year (2023-24)	(36,179,658.38)	664,821,045.53	5.4%	Not Met
Budget Year (2024-25) (Information only)	(50,533,577.50)	686,857,837.52		

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)

n/a

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)	72,520,748.05	80,454,457.84	N/A		Met
Second Prior Year (2022-23)	111,636,637.83	108,784,265.82	2.6%		Not Met
First Prior Year (2023-24)	85,413,878.60	114,591,212.39	N/A		Met
Budget Year (2024-25) (Information only)	78,411,554.01				

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)

n/a

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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	258,827,105.54	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)

n/a

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.)	40,337	40,376	40,394
District's Reserve Standard Percentage Level:	2%	2%	2%

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?

Yes

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)
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)	1,069,649,805.23	1,059,525,375.23	1,019,221,852.85
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,069,649,805.23	1,059,525,375.23	1,019,221,852.85
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	21,392,996.10	21,190,507.50	20,384,437.06
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)		21,392,996.10	21,190,507.50	20,384,437.06

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)	21,400,000.00	21,200,000.00	20,400,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	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)	21,400,000.00	21,200,000.00	20,400,000.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):		21,392,996.10	21,190,507.50	20,384,437.06
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)

n/a

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

n/a

S4. Contingent Revenues

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

No

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

n/a

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)	(96,018,803.63)			
Budget Year (2024-25)	(103,379,185.73)	7,360,382.10	7.7%	Met
1st Subsequent Year (2025-26)	(103,565,121.82)	185,936.09	.2%	Met
2nd Subsequent Year (2026-27)	(104,062,906.42)	497,784.60	.5%	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)	89,566,538.00			
Budget Year (2024-25)	985,425.65	(88,581,112.35)	(98.9%)	Not Met
1st Subsequent Year (2025-26)	985,425.65	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	985,425.65	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

Explanation:

(required if NOT met)

n/a

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)

n/a

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

Explanation:

(required if NOT met)

Transfers out in 2023-24 included a continuity of services transfer to Fund 40, which is removed in the 2024-25 budget.

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

Project Information:

n/a

(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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation	14	General Fund & Fund 21 - Bond Building Fund	General Fund & Fund 21 - Bond Building Fund	68,935,000
General Obligation Bonds	19	Fund 51 - Bond Obligation Fund	Fund 51 - Bond Obligation Fund	294,238,829
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		All funds with Employee-Paid Salaries	All fund with Employee-Paid Salaries	4,179,253

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

Subscription-Based Information Technology	2	General Fund	General Fund	832,093
TOTAL:				368,185,175

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				
Certificates of Participation	11,837,225	11,713,587	11,580,322	4,696,625
General Obligation Bonds	23,075,656	23,211,469	23,345,309	24,004,852
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Subscription-Based Information Technology	420,297	436,270	446,270	0
Total Annual Payments:	35,333,178	35,361,326	35,371,901	28,701,477
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	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 pay ments)

The increase in General Obligation Bond payments will be cover by property taxes collected.

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)

n/a

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)	Yes		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	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:	n/a		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Actuarial		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		5,377,934	0	
4.	OPEB Liabilities			
	a. Total OPEB liability	141,315,472.00		
	b. OPEB plan(s) fiduciary net position (if applicable)	94,582.00		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	141,220,890.00		
	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		
5.	OPEB Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	12,002,517.49	124,717,910.00	12,471,791.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	5,522,553.00	5,522,553.00	5,522,553.00
	d. Number of retirees receiving OPEB benefits	482.00	482.00	482.00

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

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

- 1

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

Yes

- 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:

Self-Insured - Workers' Compensation

3.

Self-Insurance Liabilities

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

22,539,292.00
0.00

4.

Self-Insurance Contributions

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
11,087,106.00	11,087,106.00	11,087,106.00
11,087,106.00	11,087,106.00	11,087,106.00

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	3,136.70	3,179.00	3,161.00	3,143.00

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.

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

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(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

4,368,618

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0 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

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 0 0 0

n/a

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Certificated (Non-management) Step and Column Adjustments

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

Yes Yes Yes
4,673,494 4,673,494 4,673,494

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

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.):

n/a

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	2,494.1	2,494.1	2,494.1	2,494.1

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.

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

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(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

1,831,859

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0 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

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		

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
657,481	657,481	657,481

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

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	307.0	307.0	307.0	307.0

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

653,261

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

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and 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)
Yes	Yes	Yes
295,652	295,652	295,652

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes
Jun 18, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	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)

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End of School District Budget Criteria and Standards Review

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
Cash Flow Report
2024-25 Adopted Budget

Major Range Description	Month 7/31/2024	Month 8/31/2024	Month 9/30/2024	Month 10/31/2024	Month 11/30/2024	Month 12/31/2024	Month 1/31/2025	Month 2/28/2025
Fund 01 GENERAL FUND								
Fund Summary								
Beginning Month Cash	371,117,808.06	288,610,616.74	213,843,564.60	225,659,789.87	200,767,384.96	181,542,303.92	237,140,496.70	219,239,053.50
Revenue								
LCFF Principal Apportionment (8010 to 8019)	23,831,961.00	23,831,961.00	80,103,785.00	42,897,531.00	42,897,531.00	80,103,785.00	42,897,531.00	42,897,531.00
LCFF Property Taxes (8020 to 8079)	1,851,863.74	-	-	-	9,042,217.28	40,320,132.56	915,972.04	2,001,895.13
LCFF Miscellaneous Funds (8080 to 8099)	5,446.97	-	-	(221,081.78)	(342,429.46)	(7,776.75)	(194,434.85)	(241,849.33)
Federal Revenue (8100 to 8299)	1,342,491.85	12,762.69	34,712.05	2,190,777.53	6,526,581.24	654,206.21	2,283,132.11	1,528,975.42
Other State Revenue (8300 to 8599)	6,870,163.50	8,264,010.68	16,102,018.20	2,446,527.96	32,487,153.72	16,951,350.54	18,349,884.31	18,727,518.26
Other Local Revenue (8600 to 8799)	1,921,921.60	227,703.45	375,626.20	791,191.01	641,015.11	241,983.29	174,507.33	123,216.72
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-
Total Revenue	35,823,848.66	32,336,437.82	96,616,141.46	48,104,945.73	91,252,068.90	138,263,680.85	64,426,591.95	65,037,287.20
Expenditure								
Certificated Salary (1000 to 1999)	-	27,327,313.52	30,363,539.87	32,556,626.07	32,719,251.63	41,267,530.66	33,538,420.21	32,110,205.95
Classified Salary (2000 to 2999)	8,054,149.75	8,961,765.09	12,248,504.37	12,480,128.29	10,897,517.81	13,337,544.59	10,768,433.51	12,503,672.64
Employee Benefit (3000 to 3999)	5,101,113.47	16,130,465.08	18,566,448.80	19,197,658.57	18,666,995.25	21,610,848.43	18,805,075.23	19,304,198.91
Books and Supplies (4000 to 4999)	52,539.97	799,862.07	1,717,450.23	8,478,452.31	5,625,385.03	3,049,977.55	4,205,703.03	1,723,476.70
Services and Operating Expenditures (5000 to 5999)	5,160,543.84	7,852,020.80	16,383,666.82	14,641,416.74	11,465,120.10	8,293,012.00	11,466,417.33	10,288,161.06
Capital Outlay (6000 to 6999)	21.65	77,877.05	304,657.40	1,108,662.41	288,494.88	87,557.18	96,976.32	122,930.54
Other Outgo (7100 to 7499)	2,394.94	1,167,786.42	33,212.88	44,234.25	124,001.06	(60,958.33)	(41,363.64)	758,099.19
Interfund Transfers Out (7600 to 7629)	-	-	-	-	692,820.51	-	292,605.14	-
Total Expenditure	18,370,763.63	62,317,090.03	79,617,480.36	88,507,178.64	80,479,586.27	87,585,512.09	79,132,267.13	76,810,744.98
Revenue Less Expense	17,453,085.03	(29,980,652.21)	16,998,661.09	(40,402,232.91)	10,772,482.64	50,678,168.76	(14,705,675.19)	(11,773,457.78)
Balance Sheet								
Assets								
Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	-	-	200,508.18	23,329,193.24	16,130,700.86	5,622,916.53	15,554.21	145,469.31
DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-	-
Stores (9320 to 9329)	-	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)	-	-	-	-	-	-	-	-
Total Assets	-	-	200,508.18	23,329,193.24	16,130,700.86	5,622,916.53	15,554.21	145,469.31
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	99,960,276.35	44,786,399.94	5,382,944.00	7,819,365.23	46,128,264.54	702,892.52	3,211,322.22	4,949,936.71
DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-	-
Current Loans (9640 to 9649)	-	-	-	-	-	-	-	-
DEFERRED REVENUE (9650)	-	-	-	-	-	-	-	-
Total Liabilities	99,960,276.35	44,786,399.94	5,382,944.00	7,819,365.23	46,128,264.54	702,892.52	3,211,322.22	4,949,936.71
Non Operating								
Suspense Accounts (9560 to 9589)	-	-	-	-	-	-	-	-
Total Non Operating	-	-	-	-	-	-	-	-
Balance Sheet	(99,960,276.35)	(44,786,399.94)	(5,182,435.82)	15,509,828.00	(29,997,563.68)	4,920,024.02	(3,195,768.02)	(4,804,467.40)
Net Increase/Decrease	(82,507,191.32)	(74,767,052.15)	11,816,225.27	(24,892,404.91)	(19,225,081.04)	55,598,192.78	(17,901,443.20)	(16,577,925.17)
Total Ending Cash Balance	288,610,616.74	213,843,564.60	225,659,789.87	200,767,384.96	181,542,303.92	237,140,496.70	219,239,053.50	202,661,128.33

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
Cash Flow Report
2024-25 Adotped Budget

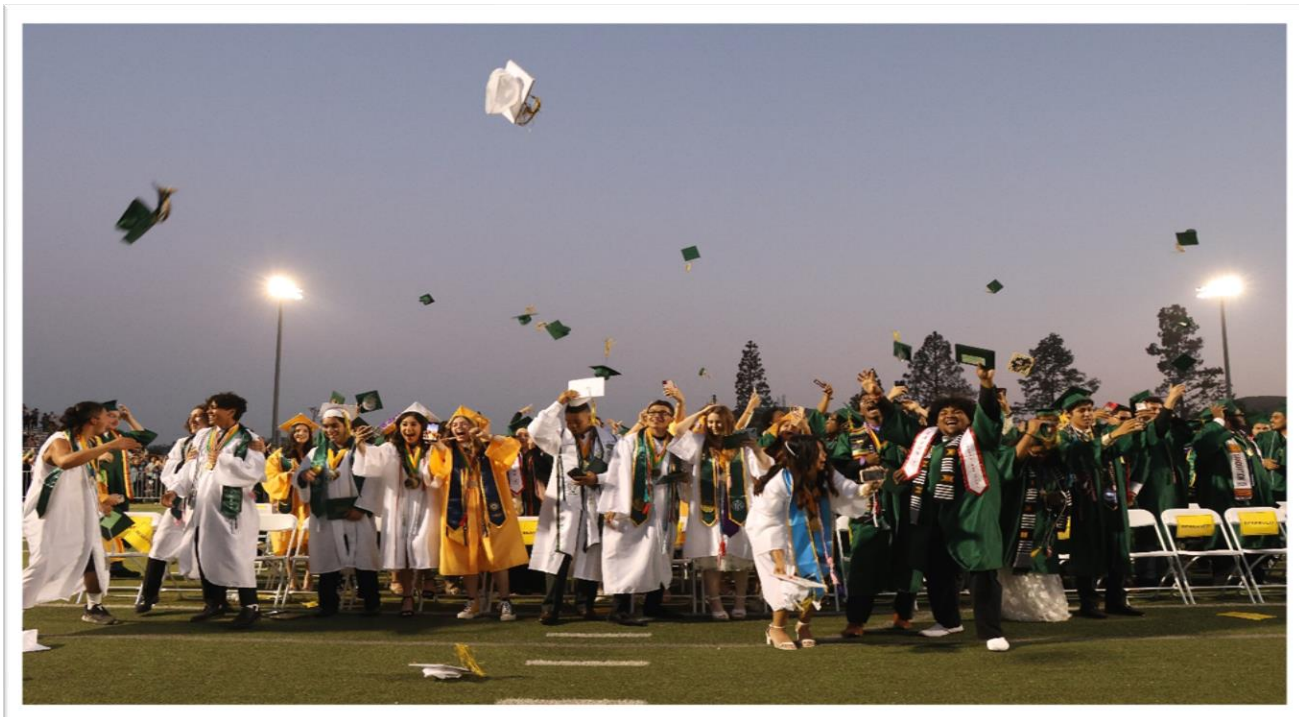
Major Range Description	Month 3/31/2025	Month 4/30/2025	Month 5/31/2025	Month 6/30/2025	Accruals	Total	Ending Cash plus Accruals and Adjustments	2024-25 Adotped Budget
Fund 01 GENERAL FUND								
Fund Summary								
Beginning Month Cash	202,661,128.33	249,687,195.65	253,159,989.57	251,438,990.84	-		246,271,437.63	-
Revenue								
LCFF Principal Apportionment (8010 to 8019)	80,103,785.00	42,897,531.00	42,897,531.00	80,103,780.00		625,464,243.00	-	625,464,243.00
LCFF Property Taxes (8020 to 8079)	3,278,630.73	11,050,332.25	5,919,120.28	-	-	74,380,164.00	-	74,380,164.00
LCFF Miscellaneous Funds (8080 to 8099)	(12,225.64)	(533,291.14)	(543,543.60)	(2,797,208.84)	(3,979,569.58)	(8,867,964.00)	(3,979,569.58)	(8,867,964.00)
Federal Revenue (8100 to 8299)	97,192.08	16,327,229.47	155,565.27	4,734,652.57	17,424,509.76	53,312,788.26	17,424,509.76	53,312,788.26
Other State Revenue (8300 to 8599)	20,350,023.34	16,006,616.03	25,975,412.25	18,572,908.37	17,505,133.90	218,608,721.09	17,505,133.90	218,608,721.09
Other Local Revenue (8600 to 8799)	101,747.23	2,105,199.78	5,366,761.43	1,111.11	17,461.91	12,089,446.18	17,461.91	12,089,446.18
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-
Total Revenue	103,919,152.74	87,853,617.38	79,770,846.63	100,615,243.21	30,967,535.99	974,987,398.53	30,967,535.99	974,987,398.53
Expenditure								
Certificated Salary (1000 to 1999)	34,081,458.72	34,377,063.27	33,602,500.39	35,250,938.53	28,599,334.70	395,794,183.53	28,599,334.70	395,794,183.53
Classified Salary (2000 to 2999)	8,705,600.33	13,754,543.66	9,901,201.34	117,821.59	-	121,730,882.97	-	121,730,882.97
Employee Benefit (3000 to 3999)	19,533,982.94	18,123,166.08	18,390,548.30	67,429,642.07	6,504,117.13	267,364,260.28	6,504,117.13	267,364,260.28
Books and Supplies (4000 to 4999)	3,270,778.88	3,509,012.31	3,816,595.59	1,615,833.15	43,506,284.35	81,371,351.17	43,506,284.35	81,371,351.17
Services and Operating Expenditures (5000 to 5999)	6,117,311.76	10,681,698.21	11,442,835.12	1,817,590.74	78,738,541.17	194,348,335.68	78,738,541.17	194,348,335.68
Capital Outlay (6000 to 6999)	76,872.21	51,950.72	79,492.92	246,882.66	1,600,436.36	4,142,812.30	1,600,436.36	4,142,812.30
Other Outgo (7100 to 7499)	15,578.99	126,641.25	(179,654.74)	-	1,922,581.38	3,912,553.65	1,922,581.38	3,912,553.65
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-	985,425.65	(0.00)	985,425.65
Total Expenditure	71,801,583.84	80,624,075.49	77,053,518.93	106,478,708.74	160,871,295.10	1,069,649,805.23	160,871,295.10	1,069,649,805.23
Revenue Less Expense	32,117,568.91	7,229,541.89	2,717,327.71	(5,863,465.53)	(129,903,759.12)	(94,662,406.70)	(129,903,759.12)	
Balance Sheet								
Assets								
Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	25,029,890.84	2,355,016.61	85,661.98	1,192,066.77	-	74,106,978.53	-	74,106,978.53
DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-	-
Stores (9320 to 9329)	-	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)	-	-	-	-	-	-	-	-
Total Assets	25,029,890.84	2,355,016.61	85,661.98	1,192,066.77	-	74,106,978.53	-	74,106,978.53
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	10,121,392.43	6,111,764.59	4,523,988.41	496,154.45	-	234,194,701.38	-	234,194,701.38
DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-	-
Current Loans (9640 to 9649)	-	-	-	-	-	-	-	-
DEFERRED REVENUE (9650)	-	-	-	-	-	-	-	-
Total Liabilities	10,121,392.43	6,111,764.59	4,523,988.41	496,154.45	-	234,194,701.38	-	234,194,701.38
Non Operating								
Suspense Accounts (9560 to 9589)	-	-	-	-	-	-	-	-
Total Non Operating	-	-	-	-	-	-	-	-
Balance Sheet	14,908,498.41	(3,756,747.97)	(4,438,326.43)	695,912.32	-	(160,087,722.85)	-	
Net Increase/Decrease	47,026,067.32	3,472,793.92	(1,720,998.73)	(5,167,553.21)	(129,903,759.12)	(254,750,129.55)	(129,903,759.12)	
Total Ending Cash Balance	249,687,195.65	253,159,989.57	251,438,990.84	246,271,437.63			116,367,678.51	

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
Cash Flow Report
2025-26 Projected Budget

Major Range Description	Month 7/31/2025	Month 8/31/2025	Month 9/30/2025	Month 10/31/2025	Month 11/30/2025	Month 12/31/2025	Month 1/31/2026	Month 2/28/2026
Fund 01 GENERAL FUND								
Fund Summary								
Beginning Month Cash	246,271,437.63	195,631,637.28	136,729,570.67	151,535,934.11	115,928,164.74	104,253,984.34	159,345,876.82	144,498,234.49
Revenue								
LCFF Principal Apportionment (8010 to 8019)	23,946,589.00	23,946,589.00	80,284,962.00	43,103,859.00	43,103,859.00	80,284,962.00	43,103,859.00	43,103,859.00
LCFF Property Taxes (8020 to 8079)	1,851,863.74	-	-	-	9,042,217.28	40,320,132.56	915,972.04	2,001,895.13
LCFF Miscellaneous Funds (8080 to 8099)	5,552.84	-	-	(225,378.71)	(349,084.89)	(7,927.90)	(198,213.87)	(246,549.89)
Federal Revenue (8100 to 8299)	1,342,491.85	12,762.69	34,712.05	2,190,777.53	6,526,581.24	654,206.21	2,283,132.11	1,528,975.42
Other State Revenue (8300 to 8599)	7,149,924.38	8,600,530.61	16,757,710.73	2,546,153.37	33,810,067.64	17,641,628.85	19,097,112.51	19,490,124.14
Other Local Revenue (8600 to 8799)	1,889,291.86	223,837.58	369,248.95	777,758.44	630,132.17	237,874.97	171,544.60	121,124.79
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-
Total Revenue	36,185,713.66	32,783,719.88	97,446,633.73	48,393,169.63	92,763,772.44	139,130,876.70	65,373,406.40	65,999,428.59
Expenditure								
Certificated Salary (1000 to 1999)	-	26,796,862.37	29,774,152.46	31,924,668.60	32,084,137.43	40,466,485.62	32,887,405.12	31,486,913.96
Classified Salary (2000 to 2999)	7,741,613.48	8,614,009.37	11,773,208.78	11,995,844.67	10,474,646.41	12,819,989.47	10,350,571.15	12,018,475.40
Employee Benefit (3000 to 3999)	4,874,238.63	15,413,053.72	17,740,695.72	18,343,832.09	17,836,770.31	20,649,694.00	17,968,709.10	18,445,633.98
Books and Supplies (4000 to 4999)	52,011.66	791,819.12	1,700,180.52	8,393,197.82	5,568,819.35	3,019,308.71	4,163,412.87	1,706,146.40
Services and Operating Expenditures (5000 to 5999)	5,491,990.87	8,356,333.72	17,435,943.07	15,581,793.23	12,201,492.10	8,825,648.54	12,202,872.66	10,948,940.33
Capital Outlay (6000 to 6999)	41.18	148,126.97	579,477.25	2,108,744.63	548,735.14	166,539.18	184,454.96	233,821.51
Other Outgo (7100 to 7499)	1,643.21	801,238.05	22,787.92	30,349.87	85,079.23	(41,824.54)	(28,380.30)	520,144.70
Interfund Transfers Out (7600 to 7629)	-	-	-	-	692,820.51	-	292,605.14	-
Total Expenditure	18,161,539.03	60,921,443.32	79,026,445.72	88,378,430.91	79,492,500.50	85,905,840.97	78,021,650.71	75,360,076.27
Revenue Less Expense	18,024,174.63	(28,137,723.44)	18,420,188.01	(39,985,261.28)	13,271,271.95	53,225,035.73	(12,648,244.31)	(9,360,647.68)
Balance Sheet								
Assets								
Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	-	-	83,787.58	9,748,712.54	6,740,634.54	2,349,682.49	6,499.73	60,788.15
DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-	-
Stores (9320 to 9329)	-	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)	-	-	-	-	-	-	-	-
Total Assets	-	-	83,787.58	9,748,712.54	6,740,634.54	2,349,682.49	6,499.73	60,788.15
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	68,663,974.98	30,764,343.17	3,697,612.15	5,371,220.63	31,686,086.89	482,825.74	2,205,897.75	3,400,173.97
DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-	-
Current Loans (9640 to 9649)	-	-	-	-	-	-	-	-
DEFERRED REVENUE (9650)	-	-	-	-	-	-	-	-
Total Liabilities	68,663,974.98	30,764,343.17	3,697,612.15	5,371,220.63	31,686,086.89	482,825.74	2,205,897.75	3,400,173.97
Non Operating								
Suspense Accounts (9560 to 9589)	-	-	-	-	-	-	-	-
Total Non Operating	-	-	-	-	-	-	-	-
Balance Sheet	(68,663,974.98)	(30,764,343.17)	(3,613,824.57)	4,377,491.91	(24,945,452.35)	1,866,856.76	(2,199,398.02)	(3,339,385.82)
Net Increase/Decrease	(50,639,800.34)	(58,902,066.61)	14,806,363.44	(35,607,769.37)	(11,674,180.40)	55,091,892.48	(14,847,642.33)	(12,700,033.51)
Total Ending Cash Balance	195,631,637.28	136,729,570.67	151,535,934.11	115,928,164.74	104,253,984.34	159,345,876.82	144,498,234.49	131,798,200.98

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
Cash Flow Report
2025-26 Projected Budget

Major Range Description	Month 3/31/2026	Month 4/30/2026	Month 5/31/2026	Month 6/30/2026	Accruals	Total	Ending Cash plus Accruals and Adjustments	2025-26 Projected Budget
Fund 01 GENERAL FUND								
Fund Summary								
Beginning Month Cash	131,798,200.98	169,874,233.46	176,050,847.31	177,888,520.82	-		176,430,092.80	-
Revenue								
LCFF Principal Apportionment (8010 to 8019)	80,284,962.00	43,103,859.00	43,103,859.00	80,284,966.00		627,656,184.00	-	627,656,184.00
LCFF Property Taxes (8020 to 8079)	3,278,630.73	11,050,332.25	5,919,120.28	-	-	74,380,164.00	-	74,380,164.00
LCFF Miscellaneous Funds (8080 to 8099)	(12,463.25)	(543,656.15)	(554,107.87)	(2,851,575.16)	(4,056,916.16)	(9,040,321.00)	(4,056,916.16)	(9,040,321.00)
Federal Revenue (8100 to 8299)	97,192.08	16,327,229.47	155,565.27	4,734,652.57	17,424,509.76	53,312,788.26	17,424,509.76	53,312,788.26
Other State Revenue (8300 to 8599)	21,178,699.48	16,658,423.67	27,033,160.63	19,329,218.36	18,217,962.90	227,510,717.27	18,217,962.90	227,510,717.27
Other Local Revenue (8600 to 8799)	100,019.80	2,069,458.40	5,275,646.33	1,092.24	17,165.45	11,884,195.58	17,165.45	11,884,195.58
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-
Total Revenue	104,927,040.83	88,665,646.64	80,933,243.65	101,498,354.02	31,602,721.94	985,703,728.11	31,602,721.94	985,703,728.11
Expenditure								
Certificated Salary (1000 to 1999)	33,419,902.69	33,709,769.25	32,950,241.43	34,566,681.69	28,044,192.32	388,111,412.93	28,044,192.32	388,111,412.93
Classified Salary (2000 to 2999)	8,367,784.93	13,220,807.15	9,516,991.38	113,249.60	-	117,007,191.79	-	117,007,191.79
Employee Benefit (3000 to 3999)	18,665,198.25	17,317,128.25	17,572,618.49	64,430,671.44	6,214,842.92	255,473,086.90	6,214,842.92	255,473,086.90
Books and Supplies (4000 to 4999)	3,237,889.79	3,473,727.67	3,778,218.08	1,599,585.25	43,068,809.90	80,553,127.14	43,068,809.90	80,553,127.14
Services and Operating Expenditures (5000 to 5999)	6,510,209.26	11,367,753.26	12,177,775.82	1,934,329.42	83,795,693.38	206,830,775.67	83,795,693.38	206,830,775.67
Capital Outlay (6000 to 6999)	146,215.72	98,813.49	151,200.46	469,586.12	3,044,129.17	7,879,885.81	3,044,129.17	7,879,885.81
Other Outgo (7100 to 7499)	10,689.01	86,890.71	(123,264.16)	-	1,319,115.66	2,684,469.34	1,319,115.66	2,684,469.34
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-	985,425.65	(0.00)	985,425.65
Total Expenditure	70,357,889.64	79,274,889.77	76,023,781.51	103,114,103.52	165,486,783.35	1,059,525,375.23	165,486,783.35	1,059,525,375.23
Revenue Less Expense	34,569,151.19	9,390,756.87	4,909,462.14	(1,615,749.50)	(133,884,061.41)	(73,821,647.12)	(133,884,061.41)	
Balance Sheet								
Assets								
Cash not in Treasury (9111 to 9199)	-	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	10,459,393.44	984,105.18	35,796.09	498,136.22	-	30,967,535.99	-	30,967,535.99
DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-	-
Stores (9320 to 9329)	-	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)	-	-	-	-	-	-	-	-
Total Assets	10,459,393.44	984,105.18	35,796.09	498,136.22	-	30,967,535.99	-	30,967,535.99
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	6,952,512.16	4,198,248.20	3,107,584.72	340,814.75	-	160,871,295.10	-	160,871,295.10
DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-	-
Current Loans (9640 to 9649)	-	-	-	-	-	-	-	-
DEFERRED REVENUE (9650)	-	-	-	-	-	-	-	-
Total Liabilities	6,952,512.16	4,198,248.20	3,107,584.72	340,814.75	-	160,871,295.10	-	160,871,295.10
Non Operating								
Suspense Accounts (9560 to 9589)	-	-	-	-	-	-	-	-
Total Non Operating	-	-	-	-	-	-	-	-
Balance Sheet	3,506,881.29	(3,214,143.02)	(3,071,788.62)	157,321.47	-	(129,903,759.12)	-	
Net Increase/Decrease	38,076,032.48	6,176,613.85	1,837,673.52	(1,458,428.02)	(133,884,061.41)	(203,725,406.24)	(133,884,061.41)	
Total Ending Cash Balance	169,874,233.46	176,050,847.31	177,888,520.82	176,430,092.80			42,546,031.39	



SAN BERNARDINO CITY
UNIFIED SCHOOL DISTRICT
Making Hope Happen