

Fresno Unified School District
Board Agenda Item

Board Meeting Date: June 20, 2024,

AGENDA ITEM B-54

AGENDA SECTION: B

(A – Consent, B – Discussion, C – Receive)

ACTION REQUESTED: Discuss

(Adopt, Approve, Discuss, Receive)

TITLE AND SUBJECT: Discuss and Adopt the Fresno Unified School District 2024/25 Proposed Budget and Education Protection Account

ITEM DESCRIPTION: Included in the Board binders is the 2024/25 Proposed Budget which includes the multi-year projected budget for the Unrestricted General Fund. The agenda item will describe factors addressed in the 2024/25 Proposed Budget and issues affecting the multi-year projections for 2025/26 and 2026/27.

Detailed information for the 2024/25 Proposed Budget and the multi-year projections were presented and discussed at the June 12, 2024 Board of Education meeting, and a Public Hearing was held at that time. All information is available in the Board Office for review as well as posted on the district's website.

FINANCIAL SUMMARY: Noted in support material.

PREPARED BY: Kim Kelstrom

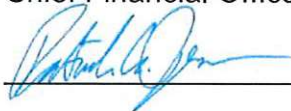
DIVISION: Business and Financial Services

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CABINET APPROVAL: Patrick Jensen,
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INTERIM SUPERINTENDENT APPROVAL:

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Public Hearing 2024/25 Proposed Budget and Education Protection Account

June 12, 2024

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A positive certification reflects that the district will have a positive General Fund balance and a positive cash balance for the current and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2024/25 Proposed Budget, and factors affecting the multi-year projections for 2025/26 and 2026/27, are listed below. The multi-year projection maintains a reserve level in accordance with board policy 3100 for all years.

	<u>Estimated</u> <u>2023/24</u>	<u>Budget</u> <u>2024/25</u>	<u>Projected</u> <u>2025/26</u>	<u>Projected</u> <u>2026/27</u>
Ongoing Funds:				
Revenues	\$1,055.45	\$1,046.54	\$1,054.71	\$1,075.47
- Expenses, Sources/Uses	\$1,050.35	\$1,116.44	\$1,113.23	\$1,099.89
Ongoing Net Change in Fund Balance	\$5.10	(\$69.90)	(\$58.52)	(\$24.42)
One-Time Funds:				
One-Time Revenues	\$15.30	\$4.00	\$0.00	\$0.00
One-Time Expenses	\$30.52	\$36.70	\$38.60	\$8.50
One-Time State and Federal Recovery Funds	\$261.10	\$0.00	\$0.00	\$0.00
One-Time State and Federal Recovery Expenses	\$261.10	\$0.00	\$0.00	\$0.00
One-Time Net Change in Fund Balance	(\$15.22)	(\$32.70)	(\$38.60)	(\$8.50)
Total Unrestricted General Fund:				
Beginning Balance	\$328.39	\$318.27	\$215.67	\$118.55
Ending Balance	\$318.27	\$215.67	\$118.55	\$85.63
Cash, Inventory, Prepaid Assets	\$5.26	\$5.26	\$5.26	\$5.26
Committed for Future Textbook Adoptions	\$29.15	\$17.75	\$8.95	\$8.95
Committed Pandemic Learning and Recovery	\$122.40	\$58.20	\$7.50	\$0.00
Assign One-Time Expenses and Carryover	\$4.90	\$0.00	\$0.00	\$0.00
Net Unrestricted General Fund Balance:	\$156.56	\$134.46	\$96.84	\$71.42
Change in Reserve	\$23.60	(\$22.10)	(\$37.62)	(\$25.42)
Reserve level	8.84%	8.06%	6.05%	4.65%

General Comments Regarding the Proposed Budget for 2024/25

The 2024/25 Proposed Budget includes recommendations that continue to balance the Board of Education's investments in extensive student programs and supports, competitive employee compensation, prudent fiscal stewardship, addressing unfinished learning, and responding to the impacts of the pandemic. It also keeps at the forefront the Board's mission to nurture and cultivate the interests, intellect, and leadership of our students by providing an excellent, equitable education in a culturally proficient environment.

The assumptions outlined are based on guidance received from School Services of California (“SSC”), as well as the Governor’s May Revised Budget for 2024/25 (“the May Revise”) information:

- The Governor’s summary states “Emerging from the pandemic, the state’s economy has been resilient but has behaved in ways that have defied traditional forecasts and historical precedent.”
- “The May Revision includes significant spending cuts to government operations, reductions to programs and pauses of new investments.”
- “Immediate risks to the forecast remain driven by persistent inflation and elevated interest rates.”
- “If inflation takes longer to cool and interest rates remain high for longer than projected...could deepen the expected economic slowdown and push the economy into a mild recession.”
- A new term that is being discussed is Stagflation, “which occurs when there is simultaneous slow growth, high unemployment, and rising costs, is now a concern”.
- “The May Revision, and what will become the 2024-25 Enacted Budget in late June, has some risks. The risks noted by the Governor include the federal government tightening economic policy, underperformance of the stock market, and the volatility of California’s progressive tax structure and its reliance on a small group of high-income taxpayers.”
- The 2024/25 budget proposal relies on a combination of borrowing, deferring implementation of planned investments, and, in the case of K-12, reduction in one-time funding.
- The prior guidance in January 2024 from SSC projected the cost-of-living adjustments (COLA) as follows: 0.76% 2024/25, 2.73% in 2025/26, and 3.11% in 2026/27. Current guidance projects the funded COLAs as follows: 1.07% in 2024/25, 2.93% in 2025/26, and 3.08% in 2026/27. Furthermore, the proposed budget utilizes the average of the three prior years’ Average Daily Attendance (ADA) for Local Control Funding Formula (LCFF) funding. The LCFF assumptions include a 92% attendance rate in 2024/25, 2025/26, and 2026/27 and approximately 900 student enrollment decline in each year. These proposals equate to a decrease of \$12.6 million in 2024/25 (\$1.0 million from the January Governor’s Proposal due to final attendance for 2023/24 and increase COLA). Further increases are also projected of \$9.7 million and \$21.8 million in 2025/26, and 2026/27, respectively.
- The May Revise proposes California State Teachers’ Retirement System (CalSTRS) employer costs will remain at 19.10% in 2024/25, 2025/26 and 2026/27.
- The May Revise proposed California Public Employees’ Retirement System (CalPERS) employer costs have been updated from the Governor’s January Proposal at 27.80% in 2024/25, 28.50% in 2025/26, and 28.90% in 2026/27. This equates to an increase of \$1.8 million in 2024/25, and increases are projected of \$800,000 and \$1.0 million in 2025/26 and 2026/27, respectively.
- The Worker’s Compensation Rate is estimated to decrease by \$2.7 million to maintain the liability reserve at 90%.

In preparation of the 2024/25 Proposed Budget and with impacts of the pandemic and to estimate the 2023/24 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$134.0 million. The revised projected net Unrestricted General Fund ending balance is \$156.6 million. The difference of \$22.6 million is due mainly to the following components:

1. State Revenue

Recognize a decrease in transportation add-on revenue due to disallowance of transportation costs in restricted funds of (\$1.1 million)

2. Local Revenue

Recognize an increase in interest income of \$7.0 million, an increase in Medi-Cal Administrative Activities as one-time of \$1.8 million and increase in reimbursement of \$200,000. In addition, recognize the March 2024 unrealized loss reduction from -3.87% to -3.29% as one-time revenue of \$11.5 million. Total increase \$20.5 million

3. Salaries and Benefits

Recognize salary and benefits savings of \$2.9 million based on year-to-date expenditures.

4. Supplies, Services and Capital Outlay

Recognize a net savings of \$0.3 million in the following areas

- Utility savings – \$1.1 million
- Increased security contracts – (\$1.5 million)
- Increased translation contracts – (\$0.3 million)
- Savings of school site and department supplies – \$1.0 million

5. Contributions

- An increase in Special Education Speech Pathologist contracts of \$6.0 million
- An increase in Special Education Paraeducator contracts of \$1.0 million
- Utilization of one-time Medi-Cal funds to cover the Special Education Speech Pathologist and Paraeducator contracts of \$7.0 million.

Board of Education Designated Funds

The 2024/25 Proposed Budget includes a multi-year approach for utilization of one-time state and federal recovery resources to address the learning needs of students and the effects of the pandemic.

<u>Committed Fund Balance</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>
• Future Textbook Adoption	\$ 17.8 million	\$ 9.0 million	\$ 9.0 million
• Pandemic Learning and Recovery	\$ 58.2 million	\$ 7.5 million	\$ 0.0 million

One-Time Recovery Funds

To date, the district has been awarded nearly \$770.0 million in one-time funding from various state and federal resources. These resources are intended to help districts navigate and respond to the impacts of the pandemic. The district's strategic planning of one-time resources has centered on providing increased student access to instructional and social-emotional interventions, reimagining facility and technology use, and redefining health and safety expectations. All funds are anticipated to be obligated by September 30, 2024.

2024/25 Proposed Budget

Local Control Funding Formula (LCFF) – As mentioned earlier, the 2024/25 Proposed Budget assumes a 1.07% COLA, which equates to a decrease of approximately (\$12.6) million, (\$8.6) million base, and (\$4.0) million supplemental/concentration. The decrease is due to continued declining enrollment and funded on the better of a prior three-year average. Enrollment is anticipated to decrease by 900 in 2024/25, 2025/26 and 2026/27.

Education Protection Account – As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for 2024/25. This EPA public hearing may be conducted at the same time as the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

In addition, it is required for the annual financial audit to include verification that EPA funds were used as specified by Proposition 30, and the additional cost of the audit would be an allowable expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

For 2024/25, the EPA funds are estimated to be 49% of the LCFF funds. This equates to \$222.0 million. All funds will be used to support teacher salary and benefit costs.

School Site Investments – As presented at the January 24, 2024, Board meeting, the 2024/25 Proposed Budget includes staffing parameters at school sites.

Elementary school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Resources for an additional teacher provided at designated elementary schools and an instructional coach at each elementary school
 - Kindergarten through 3rd grade – 1 teacher to 23 students (was 24)
 - 4th grade through 6th grade – 1 teacher to 28 students (was 29)
 - Teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or 4 or more students
- Classroom kindergarten aides are provided to each elementary school
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, library technician, and a home school liaison

- Health care professionals include a registered nurse, licensed vocational nurse or health assistant, and a school psychologist
- Site leadership positions include a principal and a vice principal

Middle school site investments include:

- Classroom teachers provided per the collective bargaining agreement, middle school redesign, transition teachers, campus culture teachers, and school climate teachers
 - 7th grade through 8th grade – 1 teacher to 27 students (was 28)
 - Teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or 4 or more students
- Safety investments include campus safety assistants
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, attendance records assistant, library technician and home school liaison
- Health care professionals include a registered nurse, licensed vocational nurse or health assistant, and a school psychologist
- Site leadership positions include a principal, vice principal, guidance learning advisor, and counselor

High school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Additional teachers include professional learning updraft system teams, librarian, targeted improvement actions
 - 9th grade through 12th grade – 1 teacher to 28 students (was 29)
 - Teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or 4 or more students
- Safety investments include a school resource officer, probation officer, and campus safety assistants
- Custodial investments provided based on square footage and may include a PE custodian, pool custodian, and auditorium custodian as necessary based on school facilities
- Clerical supports include an office manager, registrar, assistant registrar, financial technician, office assistant, attendance records assistant, library technician, and resource counseling assistant
- Health care professionals include a registered nurse, licensed vocational nurse, and school psychologist
- Site leadership positions include a principal, vice principal, counselor, campus culture director, and athletic director

Teacher instructional Supplies – In accordance with the current employee bargaining agreements, the 2024/25 includes an ongoing increase from \$315 to \$500 per FTA bargaining member of \$600,000.

Improve academic performance at challenging levels

Analysis, Measurement & Accountability – As presented at the March 06, 2024 Board meeting, the 2024/25 Proposed Budget includes an additional 1.0 FTE Executive Officer (offset by reductions in Data Psychometrics), 2.0 FTE Executive Directors offset by reductions of 1.0 FTE Program Technician, 1.0 FTE Information System Specialist, substitute salaries, contracts and sub-agreements, equipment and graphics totaling a net decrease of (\$266,000).

Health Services – As presented at the March 06, 2024, Board meeting, the 2024/25 Proposed Budget includes an additional 9.0 FTE nurses (\$1.5 million already included in multi-year projections) offset by reductions in contracted nurse services, material and supplies totaling a net decrease of (\$3.0 million). In addition, an increase of 8.75 FTE licensed Vocational Nurses will be delayed from 2024/25 to 2025/26.

School Safety & Security – As presented at the March 06, 2024 Board meeting, the 2024/25 Proposed Budget includes an additional 41.0 FTE Campus Safety (\$2.5 million already included in multi-year), additional 3.0 FTE Security Guards (offset with CIS contract and funded by the Liability Fund), increase for transportation cost, badge software and safe routes to schools offset by reduction in supplies and contracts totaling a net increase of \$93,000. In addition, the Proposed Budget includes \$300,000 in one-time funds to support an additional 15 sites for safe routes to schools.

Emergency Response – As presented at the March 06, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction of a Manager II and Administrative Secretary totaling a decrease of (\$320,000).

African American Student Academic Acceleration – As presented at the March 06, 2024, Board meeting, the 2024/25 Proposed Budget a reduction of \$765,000. Subsequently, as presented at the April 24, 2024, Board meeting, all reductions were restored. In addition, the Proposed Budget includes \$1.3 million in one-time funds to support expanded student leadership.

Alternative Education – As presented at the March 06, 2024, Board meeting, the 2024/25 Proposed Budget includes consolidation of JE Young, Cambridge, and eLearn at Farber. The consolidation includes reduction of two FTE Principals, a Vice Principal, a Guidance Learning Coordinator, an Attendance Records Assistant, an Office Assistant, .20 FTE Athletic Director, an Office Manager, conversion of two Registrars to Registrar Assistants, and conversion of a Counselor-to-Counselor Resource Assistant. In addition, a reduction of Library Technician, Teacher supplemental salaries, and materials and supplies totaling a decrease of (\$1.6 million).

Instructional Division – As presented at the March 06, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction of teachers on special assignment to 185 days, a Budget Technician, a Teacher on Special Assignment, 0.5 FTE Analyst I, and supplemental contracts. In addition, restructure of Data Psychometrics with reduction of an Assistant Superintendent, an Administrative Analyst, an Administrative Secretary, a Teacher on Special Assignment and conversion of 2.0 Executive Officers to Analysis, Measurement, and Accountability and Department of Equity Inclusion totaling a decrease of (\$2.5 million).

Curriculum & Instruction – As presented at the March 06, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction of 0.50 FTE Analyst, a Literacy Coach, a Customer Service Representative, a Director, a Manager II, supplemental salaries, professional consulting contracts, travel and materials and supplies totaling a decrease of (\$1.6 million). In addition, K-6 History textbooks will be allocated from the Committed Fund Balance of \$11.4 million. Subsequently, as presented at the April 24, 2024, Board meeting, the Proposed Budget includes \$1.4 million in one-time funds to continue recovery supports.

Special Education – As presented at the April 24, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction of four Regional Instructional Managers, and reassignment of three Literacy Coaches and six Teachers on Special Assignment to return to classroom instruction totaling a decrease of (\$2.1 million).

Information Technology – As presented at the April 24, 2024, Board meeting, the 2024/25 Proposed Budget includes reduction of supplies and services offset by increase for district Microsoft licenses and 5% contract increases (\$250,000 already included in the multi-year projections) totaling an increase of \$270,000. In addition, a request of one-time support for district cyber security training of \$143,000.

Enterprise Services – As presented at the April 24, 2024 Board meeting, the 2024/25 Proposed Budget includes a reduction of a Technical Support Specialist, facility rental contract, conversion of a Software Developer II to Systems Administrator, conversion of Technician Support Specialist to Technician Support Specialist II offset by increase of Human Enterprise system maintenance (\$250,000 already included in multi-year projections), and increase of Financial system maintenance (\$300,000 already included in multi-year projections) totaling a decrease of (\$149,000). In addition, a request of one-time support for Human Enterprise system upgrade (\$2.5 million already included in multi-year projections).

Learner Support Services – As presented at the April 24, 2024 Board meeting, the 2024/25 Proposed Budget includes a reduction of a Help Desk support, a Customer Service Representative, classroom software management, T-Mobile hot spots based on usage, supplies offset by expansion of computer refresh to site office staff of equipment refresh, additional Coordinator II, and a Technician Support Specialist totaling an increase of \$725,000.

Network – As presented at the April 24, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction of supplies and services totaling a decrease of (\$80,000).

Increase student engagement in the school & community

Student Engagement – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction in supplemental salaries, supplies, travel, and services totaling a decrease of (\$1.1 million). Subsequently, as presented at the April 24, 2024, Board meeting, the Proposed Budget includes \$90,000 to support kNOW more contract and \$1.2 million in one-time funds to support the athletic bridge program.

Arts & Music Education – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction in supplemental salaries, supplies and services totaling a decrease of (\$190,000). In addition, Proposition 28 Arts and Music Education Funding allocates \$12.9 million to 100 school sites. Site plans were developed in winter 2023 and allocates 46.4 Teacher FTE.

Early Learning – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes a reassignment of three Teachers on Special Assignment to return to classroom instruction totaling a decrease of (\$480,000).

Department of Prevention and Intervention – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes reassignments of eight Climate and Culture Specialist and one Teacher on Special Assignment to return to classroom instruction. Furthermore, reductions of 3 Counseling Resource Assistants, one Clinical Social Worker, 1.0 FTE Prevention Intervention Specialist, one School Counselor, one Social Emotional Manager, two Social Emotional Manager duty days, 0.80 FTE Teacher, supplemental salaries, travel, supplies and services offset by an additional Secretary totaling a net decrease of (\$3.0 million).

In addition, the Proposed Budget includes one-time allocations for three years utilizing the Committed Fund Balance for Pandemic Recovery for the following supports: three Restorative Practice Counselors, a Manager III, ten Clinical Social Workers, two Behavior Intervention Specialist, one Behavior Support Advisor, a Child Welfare & Attendance Specialist, contract for Registered Behavior Technicians, Care Solace contract, and professional learning supports totaling \$4.5 million.

Diversity, Equity, & Inclusion – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes an additional 1.0 FTE Executive Officer (offset by reductions in Data Psychometrics), one Manager III offset by reduction in supplemental salaries and services totaling a decrease of (\$65,000).

Plant Operations – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes increase for utilities (\$1.5 million already included in the multi-year projections), waste and recycling, indoor air quality testing, air filters, rehabilitation of fields, and pest control services totaling \$820,000. In addition, a request of one-time support for computer equipment of \$150,000.

Facilities Management & Planning – As presented at the March 20, 2024 Board meeting, the 2024/25 Proposed Budget includes a decrease in supplies of (\$4,000).

Plant Maintenance – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes maintaining the required 3% contribution of the general fund.

Nutrition Services – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes conversion 20 employees from 3.5-hours to 6-hours, additional Nutrition Services Manager, a 0.875 FTE Cook/Baker offset by reduction of 1.8 FTE Nutrition Services Operator and an Office Assistant totaling \$375,000.

Transportation – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction of First Student contract based on experience totaling a decrease of (\$1.0 million).

Purchasing and Warehouse – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction of baseline classroom materials based on actual experience, copier maintenance, and equipment totaling a decrease of (\$390,000).

Expand student centered & real-world learning experiences

Expanded Learning – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes a reassignment of two Teachers on Special Assignment to return to classroom instruction and shift summer school support to the Expanded Learning Opportunities Program totaling a decrease of (\$1.5 million). In addition, the Expanded Learning Program has reserved \$49.3 million to assist with the Aviation facility.

College & Career Readiness – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction of 1.2 FTE Senior High Teacher extra periods, travel, supplies, and services totaling a decrease of (\$720,000). Subsequently, as presented at the April 24, 2024, Board meeting, the Proposed Budget includes \$30,000 to support Latino Student Union Coordinator.

Career Technical Education – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes a reassignment of two Teachers on Special Assignment to return to classroom instruction and reduction of supplemental salaries, travel, and supplies and services totaling a decrease of (\$1.3 million).

English Learners – As presented at the March 20, 2024, Board meeting, the 2024/25 Proposed Budget includes a reassignment of four Teachers on Special Assignment to return to classroom instruction totaling a decrease of (\$640,000).

Increase inclusive opportunities for families to engage in their student's education

Communications – As presented at the April 10, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction for event costs of (\$120,000).

Parent University – As presented at the April 10, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction for contracts of (\$250,000).

Translation Services – As presented at the April 10, 2024, Board meeting, the 2024/25 Proposed Budget includes a shift of two Senior Bilingual Interpreters from ESSER and translating services totaling \$540,000.

School Leadership – As presented at the April 24, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction of a Manager III, supplemental salaries, classified substitute salaries, supplies, services, and bus passes based on usage totaling a decrease of (\$1.0 million).

External Partnership – As presented at the April 24, 2024, Board meeting, the 2024/25 Proposed Budget includes reductions of supplies and services totaling a decrease of (\$60,000).

Increase recruitment and retention of staff reflecting the diversity of the community

Board Office – As presented at the April 10, 2024, Board meeting, the 2024/25 Proposed Budget includes reductions for supplemental salaries, supplies, and services totaling a decrease of (\$28,000). In addition, a request of one-time support for 2024 election costs of \$35,000 (already included in multi-year projections).

Superintendent's Office – As presented at the April 10, 2024, Board meeting, the 2024/25 Proposed Budget includes reductions of an Administrator and reduction of travel totaling a decrease of (\$267,000).

Business Financial Services – As presented at the April 10, 2024, Board meeting, the 2024/25 Proposed Budget includes reductions of contracts totaling a decrease of (\$37,000).

Fiscal Services – As presented at the April 10, 2024, Board meeting, the 2024/25 Proposed Budget includes reductions of supplies and services totaling a decrease of (\$25,000).

Payroll – As presented at the April 10, 2024, Board meeting, the 2024/25 Proposed Budget includes reductions an Analyst II and an Employee Service Center Specialist offset by an additional Administrative Analyst totaling a decrease of (\$75,000).

State and Federal – As presented at the April 10, 2024, Board meeting, the 2024/25 Proposed Budget includes reductions of two Program Technicians, supplemental salaries, supplies, travel, and services offset by an additional Budget Technician II totaling a decrease of (\$150,000).

Risk Management and Workers' Compensation – As presented at the April 10, 2024, Board meeting, the 2024/25 Proposed Budget includes three Security Guards offset by contract reductions. In addition, the proposed rate for the liability rate remains the same at 1.15% and Workers' Compensation rate changes from 1.30% to .85% due to savings in claims. Subsequently, as presented at the April 24, 2024, Board meeting, the Proposed Budget includes \$250,000 to create the Office of Accessibility.

Health Benefits & Defined Benefits – As presented at the April 10, 2024, Board meeting, the 2024/25 Proposed Budget includes an employee contribution of \$22,000 per active employee. The Budget is provided by the Joint Health Management Board (JHMB).

Teacher Development – As presented at the April 24, 2024, Board meeting, the 2024/25 Proposed Budget includes a reassignment of 15 Teachers on Special Assignment to return to classroom instruction and reduction of supplemental salaries totaling a decrease of (\$2.5 million).

Human Resources – As presented at the April 24, 2024, Board meeting, the 2024/25 Proposed Budget includes a reduction of a Manager I, a Coordinator I, an Administrative Secretary II, supplies, and services totaling a decrease of (\$695,000).

Board of Education Approved One-time Expenditures

The 2024/25 Proposed Budget includes \$36.7 million for one-time expenditures as follows:

- Cybersecurity training \$ 0.1 million
- Maintenance equipment \$ 0.2 million
- Security safe routes to schools \$ 0.3 million
- Lawson Software Upgrade \$ 2.5 million
- Designed Science Facility Carryover \$ 0.9 million
- Education Center Facility Carryover \$ 1.5 million
- Early Learning Recovery Carryover \$ 1.0 million
- One-Time Salary increase \$ 21.3 million
- K-6 History Textbook Adoption \$ 11.4 million
- Social Emotional Supports \$ 4.6 million
- African American Student Support \$ 1.3 million
- Curriculum Supports \$ 1.4 million
- Student Engagement Support \$ 1.2 million
- Utilize Restricted Lottery (\$5.0) million
- Utilize Arts and Music Block grant (\$6.0) million

Multi-Year Items

Salary and Benefits – In accordance with the current employee bargaining agreements, the 2024/25 includes an ongoing raise of 3.0% and one-time of 2.5% and for 2025/26, a 4.5% ongoing raise and one-time of 2.5% equating to \$25.5 million and \$32.0 million ongoing, respectively, and \$17.8 million in each 2024/25 and 2025/26. In addition, an increase to certificated longevity of \$12.5 million and bilingual, nurse, and special education stipends of \$4.0 million.

State Revenue – Increase in Transportation 60% reimbursements based on increased 2023/24 expenditures of \$2.0 million.

District Contribution to Health Fund – In accordance with the current employee bargaining agreements, the 2024/25 district’s health contribution level remains at \$22,000 per employee participant. In addition, the district’s health contribution is estimated to remain status quo for 2025/26 and \$24,547 for 2026/27 equating to \$5.9 million.

District Workers’ Compensation – The benefit rate for Workers’ Compensation results in a reserve level estimated at 97% in 2024/25. Per Board Policy 3100 “during stable times, the district will maintain Workers’ Compensation liability at 90 percent”. The rate decrease equates to \$2.7 million in 2024/25.

STRS and PERS Employer Costs – The multi-year projections include funding for changed employer rates for STRS and PERS at the levels mentioned earlier in the memo. This equates to an increased cost of \$800,000 in 2025/26 and \$1.0 million in 2026/27.

Governmental Accounting Standards Board Statement Number 75 (GASB No. 75) – The multi-year projections include a \$1.5 million contribution from the Unrestricted General Fund and

\$2.0 million from the Health Fund for all years. The GASB 75 reserve, otherwise referred to as the Other Post-Employment Benefit Reserve (OPEB), is estimated at \$85.9 million as of June 30, 2025.

Cash Flow Report – The Standardized Account Code Structure Report (SACS) includes a two-year Cash Flow Report. The report utilizes guidance from Fresno County Superintendent of Schools (FCSS) for the distribution of State funds. The assumptions project a positive cash balance of \$337.3 million on June 30, 2025, and \$208.1 million on June 30, 2026.

Reserve Levels – As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2023/24 reserve levels and the corresponding change to the reserve level for the 2024/25 fiscal year.

Reserve Type (in millions)	Estimated 2023/24	Planned Change	Proposed 2024/25	Recommended Level 2024/25
Unrestricted General Fund	\$156.55	(\$22.09)	\$134.46	\$ 134.46
Workers' Compensation	\$ 32.10	\$ 0.00	\$ 32.10	\$ 32.10 ⁽¹⁾
General Liability Reserve	\$ 5.17	\$ 0.0	\$ 5.17	\$ 5.17 ⁽¹⁾
Health Fund Incurred But Not Paid	\$ 25.05	\$ 1.11	\$ 26.16	\$ 26.16 ⁽¹⁾
Other Post-Employment Benefits (OPEB)	\$ 80.60	\$ 5.31	\$ 85.91	\$ 644.01 ⁽¹⁾
Health Fund Unencumbered Reserves	\$ 125.65	\$ 22.28	\$147.93	\$ 34.00 ⁽²⁾

⁽¹⁾ Recommended level is provided by actuarial study

⁽²⁾ Recommended level is provided by the Joint Health Management Board contracted consultant

A full copy of Fresno Unified School District's 2024/25 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link:

<http://www.fresnounified.org/dept/fiscalservices>

A summary of all budgets is included.

Fresno Unified School District
2024/25 Adopted Budget

Fund Name	Actual Beginning Balance	Projected Revenues	Projected Expenditures	Projected Other Financing Sources	Projected Ending Fund Balance
General Fund Unrestricted	\$ 318,264,089	\$ 1,050,513,277	\$ 982,655,652	\$ (170,457,128)	\$ 215,664,586
General Fund Restricted	\$ 245,185,454	\$ 422,917,735	\$ 678,422,092	\$ 168,987,128	\$ 158,668,225
Total General Fund	\$ 563,449,543	\$ 1,473,431,012	\$ 1,661,077,744	\$ (1,470,000)	\$ 374,332,811

Associated Student Body	\$ 3,221,856	\$ 3,856,138	\$ 3,187,579	\$ -	\$ 3,890,415
Adult Education Fund	\$ 1,224,921	\$ 9,379,920	\$ 10,011,665	\$ -	\$ 593,176
Child Development Fund	\$ 2,572,041	\$ 33,431,469	\$ 36,003,509	\$ -	\$ 1
Cafeteria Fund	\$ 23,565,200	\$ 67,679,859	\$ 67,635,487	\$ -	\$ 23,609,572
Deferred Maintenance Fund	\$ -	\$ -	\$ 5,456,409	\$ 5,456,409	\$ -

Adult Education Building Fund	\$ 1,689,100	\$ 30,000	\$ 250,000	\$ -	\$ 1,469,100
Measure X Series D Building Fund	\$ (0)	\$ -	\$ -	\$ -	\$ (0)
Measure M Series A Building Fund	\$ (0)	\$ -	\$ -	\$ -	\$ (0)
Measure M Series B Building Fund	\$ 77,346,611	\$ 2,245,483	\$ -	\$ (79,446,611)	\$ 145,483
Total Building Funds	\$ 79,035,710	\$ 2,275,483	\$ 250,000	\$ (79,446,611)	\$ 1,614,582

Capital Facilities Fund	\$ 5,158,085	\$ 1,385,000	\$ 2,746,614	\$ (40,500)	\$ 3,755,971
County School Facility Fund	\$ 46,447,569	\$ 600,000	\$ 57,357,409	\$ 74,000,702	\$ 63,690,862
Special Reserve for Capital Outlay	\$ 1,896,980	\$ 40,000	\$ 1,359,111	\$ -	\$ 577,869
Total Bond Int and Redemption	\$ 121,823,143	\$ 49,807,123	\$ 56,500,855	\$ -	\$ 115,129,411

Health Fund	\$ 125,647,454	\$ 226,258,845	\$ 201,977,549	\$ (2,000,000)	\$ 147,928,750
Liability Fund	\$ 1,573,215	\$ 9,667,851	\$ 9,350,139	\$ -	\$ 1,890,927
Workers' Compensation Fund	\$ 1,047,172	\$ 7,608,847	\$ 9,585,599	\$ -	\$ (929,580)
Defined Benefits Fund	\$ 11,373,159	\$ 1,283,172	\$ 1,300,000	\$ -	\$ 11,356,331
Total Internal Service Funds	\$ 139,641,000	\$ 244,818,715	\$ 222,213,287	\$ (2,000,000)	\$ 160,246,428

Post Retirement Fund	\$ 80,559,477	\$ 2,000,000	\$ 150,000	\$ 3,500,000	\$ 85,909,477
TOTALS	\$ 1,068,595,523	\$ 1,888,704,719	\$ 2,123,949,669	\$ -	\$ 833,350,573

Charter Schools	Actual Beginning Balance	Projected Revenues	Projected Expenditures	Projected Ending Fund Balance	Projected ADA
Aspen Meadow Charter	\$ 478,499	\$ 6,074,756	\$ 5,931,058	\$ 622,197	288
Aspen Ridge Public School	\$ 660,532	\$ 5,057,741	\$ 4,998,610	\$ 719,663	257
Aspen Valley Prep	\$ 3,063,294	\$ 6,424,180	\$ 6,321,755	\$ 3,165,718	316
Carter G Woodson Charter	\$ 2,110,731	\$ 6,628,447	\$ 6,511,539	\$ 2,227,639	330
Endeavor Charter School	\$ 2,052,292	\$ 4,607,450	\$ 4,382,606	\$ 2,277,136	336
Golden Charter Academy	\$ 2,176,198	\$ 8,310,955	\$ 7,338,930	\$ 3,148,223	376
Morris E Dailey Charter	\$ 6,561,882	\$ 4,393,215	\$ 5,935,493	\$ 5,019,604	330
School of Unlimited Learning	\$ 1,997,898	\$ 3,916,601	\$ 3,916,601	\$ 1,997,898	195
Sierra Charter	\$ 3,584,444	\$ 5,732,010	\$ 6,048,578	\$ 3,267,876	366
University High	\$ 5,476,928	\$ 7,122,110	\$ 6,242,844	\$ 6,356,194	480

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,012,160,191.00	0.00	1,012,160,191.00	999,539,707.00	0.00	999,539,707.00	-1.2%
2) Federal Revenue		8100-8299	0.00	369,371,751.00	369,371,751.00	0.00	121,959,969.00	121,959,969.00	-67.0%
3) Other State Revenue		8300-8599	23,849,536.00	293,676,712.00	317,526,248.00	25,813,439.00	269,257,478.00	295,070,917.00	-7.1%
4) Other Local Revenue		8600-8799	34,706,596.00	34,318,387.00	69,024,983.00	25,160,131.00	31,700,288.00	56,860,419.00	-17.6%
5) TOTAL REVENUES			1,070,716,323.00	697,366,850.00	1,768,083,173.00	1,050,513,277.00	422,917,735.00	1,473,431,012.00	-16.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	409,632,265.00	171,714,324.00	581,346,589.00	433,916,737.00	170,368,001.00	604,284,738.00	3.9%
2) Classified Salaries		2000-2999	123,561,592.00	82,370,005.00	205,931,597.00	139,320,338.00	102,791,264.00	242,111,602.00	17.6%
3) Employee Benefits		3000-3999	249,287,863.00	199,129,456.00	448,417,319.00	266,667,511.00	177,873,680.00	444,541,191.00	-0.9%
4) Books and Supplies		4000-4999	47,069,495.00	86,371,341.00	133,440,836.00	51,893,711.00	77,779,333.00	129,673,044.00	-2.8%
5) Services and Other Operating Expenditures		5000-5999	101,528,002.00	120,146,994.00	221,674,996.00	106,009,973.00	126,728,658.00	232,738,631.00	5.0%
6) Capital Outlay		6000-6999	20,050,634.00	152,171,491.00	172,222,125.00	3,164,155.00	3,241,634.00	6,405,789.00	-96.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,686,637.00	2,881,539.00	4,568,176.00	1,729,188.00	2,304,358.00	4,033,546.00	-11.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,551,631.00)	15,336,278.00	(2,215,353.00)	(20,045,961.00)	17,335,164.00	(2,710,797.00)	22.4%
9) TOTAL EXPENDITURES			935,264,857.00	830,121,428.00	1,765,386,285.00	982,655,652.00	678,422,092.00	1,661,077,744.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			135,451,466.00	(132,754,578.00)	2,696,888.00	67,857,625.00	(255,504,357.00)	(187,646,732.00)	-7,057.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000.00	4,033,259.00	4,063,259.00	30,000.00	5,456,409.00	5,486,409.00	35.0%
b) Transfers Out		7600-7629	1,500,000.00	3,356,409.00	4,856,409.00	1,500,000.00	5,456,409.00	6,956,409.00	43.2%
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	(144,107,126.00)	144,107,126.00	0.00	(168,987,128.00)	168,987,128.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(145,577,126.00)	144,783,976.00	(793,150.00)	(170,457,128.00)	168,987,128.00	(1,470,000.00)	85.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(10,125,660.00)	12,029,398.00	1,903,738.00	(102,599,503.00)	(86,517,229.00)	(189,116,732.00)	-10,034.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	328,389,749.07	225,484,114.51	553,873,863.58	318,264,089.07	245,185,453.51	563,449,542.58	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F 1a + F 1b)			328,389,749.07	225,484,114.51	553,873,863.58	318,264,089.07	245,185,453.51	563,449,542.58	1.7%
d) Other Restatements		9795	0.00	7,671,941.00	7,671,941.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			328,389,749.07	233,156,055.51	561,545,804.58	318,264,089.07	245,185,453.51	563,449,542.58	0.3%
2) Ending Balance, June 30 (E + F1e)			318,264,089.07	245,185,453.51	563,449,542.58	215,664,586.07	158,668,224.51	374,332,810.58	-33.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,533.66	0.00	43,533.66	43,533.66	0.00	43,533.66	0.0%
Stores		9712	3,028,901.01	0.00	3,028,901.01	3,028,901.01	0.00	3,028,901.01	0.0%
Prepaid Items		9713	2,189,659.34	0.00	2,189,659.34	2,189,659.34	0.00	2,189,659.34	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	245,185,453.51	245,185,453.51	0.00	158,668,224.70	158,668,224.70	-35.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	151,550,000.00	0.00	151,550,000.00	75,950,000.00	0.00	75,950,000.00	-49.9%
Future Textbook Adoptions	0000	9760	29,150,000.00		29,150,000.00			0.00	
Pandemic Learning and Recovery	0000	9760	122,400,000.00		122,400,000.00			0.00	
Future Textbook Adoptions	0000	9760			0.00	17,750,000.00		17,750,000.00	
Pandemic Learning and Recovery	0000	9760			0.00	58,200,000.00		58,200,000.00	
d) Assigned									
Other Assignments		9780	4,900,000.00	0.00	4,900,000.00	0.00	0.00	0.00	-100.0%
Lawson upgrade	0000	9780	2,500,000.00		2,500,000.00			0.00	
Ed Center Remodel	0000	9780	1,500,000.00		1,500,000.00			0.00	
Design Science Facility	0000	9780	900,000.00		900,000.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	156,551,995.06	0.00	156,551,995.06	134,452,492.06	0.00	134,452,492.06	-14.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(.19)	(.19)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30			0.00	0.00	0.00				
(G10 + H2) - (I6 + J2)									
LCFF SOURCES									
Principal Apportionment			709,458,181.00	0.00	709,458,181.00				
State Aid - Current Year		8011					0.00	700,015,890.00	-1.3%
Education Protection Account State Aid - Current Year		8012	225,040,309.00	0.00	225,040,309.00		0.00	221,961,858.00	-1.4%
State Aid - Prior Years		8019	0.00	0.00	0.00		0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	501,049.00	0.00	501,049.00		0.00	501,049.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	541,217.00	0.00	541,217.00		0.00	541,217.00	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)	
County & District Taxes									
Secured Roll Taxes		8041	70,146,724.00	0.00	70,146,724.00	70,149,772.00	0.00	70,149,772.00	0.0%
Unsecured Roll Taxes		8042	3,428,699.00	0.00	3,428,699.00	3,428,699.00	0.00	3,428,699.00	0.0%
Prior Years' Taxes		8043	242,175.00	0.00	242,175.00	242,175.00	0.00	242,175.00	0.0%
Supplemental Taxes		8044	1,992,801.00	0.00	1,992,801.00	1,992,801.00	0.00	1,992,801.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,849,664.00)	0.00	(2,849,664.00)	(2,849,664.00)	0.00	(2,849,664.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,945,455.00	0.00	7,945,455.00	7,945,455.00	0.00	7,945,455.00	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	3,048.00	0.00	3,048.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,016,449,994.00	0.00	1,016,449,994.00	1,003,929,252.00	0.00	1,003,929,252.00	-1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,289,803.00)	0.00	(4,289,803.00)	(4,389,545.00)	0.00	(4,389,545.00)	2.3%
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			1,012,160,191.00	0.00	1,012,160,191.00	999,539,707.00	0.00	999,539,707.00	-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	17,948,852.00	17,948,852.00	0.00	18,707,035.00	18,707,035.00	4.2%
Special Education Discretionary Grants		8182	0.00	2,621,429.00	2,621,429.00	0.00	1,284,159.00	1,284,159.00	-51.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	722,200.00	722,200.00	0.00	722,200.00	722,200.00	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	0.00	64,905,407.00	64,905,407.00	0.00	69,699,408.00	69,699,408.00	7.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,337,298.00	6,337,298.00	6,337,298.00		7,056,468.00	7,056,468.00	11.3%
Title III, Immigrant Student Program	4201	8290	37,377.00	37,377.00	37,377.00		169,968.00	169,968.00	354.7%
Title III, English Learner Program	4203	8290	1,637,437.00	1,637,437.00	1,637,437.00		2,974,718.00	2,974,718.00	81.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00		0.00	0.00	0.0%
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630								
Other NCLB / Every Student Succeeds Act		8290	9,450,344.00	9,450,344.00	9,450,344.00		11,038,921.00	11,038,921.00	16.8%
Career and Technical Education	3500-3599	8290	1,453,153.00	1,453,153.00	1,453,153.00		1,453,153.00	1,453,153.00	0.0%
All Other Federal Revenue	All Other	8290	264,258,254.00	264,258,254.00	264,258,254.00		8,853,939.00	8,853,939.00	-96.6%
TOTAL, FEDERAL REVENUE			0.00	369,371,751.00	369,371,751.00		0.00	121,959,969.00	-67.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319	0.00	0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311	63,384,888.00	63,384,888.00	63,384,888.00		63,913,560.00	63,913,560.00	0.8%
Prior Years	6500	8319	64,784.00	64,784.00	64,784.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	1,482,314.00	1,482,314.00	1,482,314.00		1,482,314.00	1,482,314.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00		0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,946,699.00	2,946,699.00	2,946,699.00		2,984,199.00	2,984,199.00	1.3%
Lottery - Unrestricted and Instructional Materials		8560	11,582,032.00	4,664,304.00	16,246,336.00		11,492,964.00	16,222,572.00	-0.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	16,521,808.00	16,521,808.00	16,521,808.00		15,733,877.00	15,733,877.00	-4.8%
Charter School Facility Grant	6030	8590	0.00	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	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,709,221.00	1,709,221.00	1,709,221.00		8,435,411.00	8,435,411.00	393.5%

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)		
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,320,805.00	205,849,393.00	215,170,198.00	11,336,276.00	174,962,708.00	186,298,984.00		-13.4%
TOTAL, OTHER STATE REVENUE			23,849,536.00	293,676,712.00	317,526,248.00	25,813,439.00	269,257,478.00	295,070,917.00		-7.1%
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	0.00	0.0%
Unsecured Roll		8616	0.00	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	0.00	0.0%
Supplemental Taxes		8618	0.00	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	0.00	0.0%
Other		8622	0.00	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	1,995,100.00	1,995,100.00	0.00	1,060,963.00	1,060,963.00		-46.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	25,151.00	0.00	25,151.00	0.00	0.00	0.00		-100.0%
Sales										
Sale of Equipment/Supplies		8631	35,563.00	0.00	35,563.00	42,527.00	0.00	42,527.00		19.6%
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	302,387.00	0.00	302,387.00	385,000.00	0.00	385,000.00		27.3%
Interest		8660	10,100,000.00	0.00	10,100,000.00	8,100,000.00	0.00	8,100,000.00		-19.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,500,000.00	0.00	11,500,000.00	4,800,000.00	0.00	4,800,000.00		-58.3%
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										

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)	
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	800,000.00	800,000.00	0.00	800,000.00	800,000.00	0.0%
All Other Local Revenue		8699	12,743,495.00	31,523,287.00	44,266,782.00	11,832,604.00	29,839,325.00	41,671,929.00	-5.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,706,596.00	34,318,387.00	69,024,983.00	25,160,131.00	31,700,288.00	56,860,419.00	-17.6%
TOTAL, REVENUES			1,070,716,323.00	697,366,850.00	1,768,083,173.00	1,050,513,277.00	422,917,735.00	1,473,431,012.00	-16.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	324,110,603.00	127,031,696.00	451,142,299.00	346,798,683.00	126,780,643.00	473,579,326.00	5.0%
Certificated Pupil Support Salaries		1200	32,426,540.00	17,889,985.00	50,316,525.00	32,156,070.00	22,656,018.00	54,812,088.00	8.9%
Certificated Supervisors' and Administrators' Salaries		1300	48,134,733.00	12,754,192.00	60,888,925.00	50,679,873.00	8,403,083.00	59,082,956.00	-3.0%
Other Certificated Salaries		1900	4,960,389.00	14,038,451.00	18,998,840.00	4,282,111.00	12,528,257.00	16,810,368.00	-11.5%
TOTAL, CERTIFICATED SALARIES			409,632,265.00	171,714,324.00	581,346,589.00	433,916,737.00	170,368,001.00	604,284,738.00	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,877,325.00	36,197,636.00	42,074,961.00	10,023,438.00	49,286,093.00	59,309,531.00	41.0%
Classified Support Salaries		2200	58,127,784.00	27,196,710.00	85,324,494.00	61,476,349.00	29,657,414.00	91,133,763.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	21,089,758.00	12,585,695.00	33,684,453.00	26,787,154.00	17,751,075.00	44,538,229.00	32.2%
Clerical, Technical and Office Salaries		2400	36,086,870.00	5,527,310.00	41,614,180.00	38,176,562.00	5,215,102.00	43,391,664.00	4.3%
Other Classified Salaries		2900	2,370,855.00	862,654.00	3,233,509.00	2,856,835.00	881,580.00	3,738,415.00	15.6%
TOTAL, CLASSIFIED SALARIES			123,561,592.00	82,370,005.00	205,931,597.00	139,320,338.00	102,791,264.00	242,111,602.00	17.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
EMPLOYEE BENEFITS									
STRS		3101-3102	77,568,417.00	110,864,429.00	188,432,846.00	81,847,766.00	78,218,597.00	160,066,363.00	-15.1%
PERS		3201-3202	29,139,815.00	20,103,498.00	49,243,313.00	35,622,787.00	25,986,636.00	61,609,423.00	25.1%
OASDI/Medicare/Alternative		3301-3302	14,596,706.00	8,441,921.00	23,038,627.00	15,839,292.00	9,725,253.00	25,564,545.00	11.0%
Health and Welfare Benefits		3401-3402	92,690,986.00	43,216,227.00	135,907,213.00	102,220,620.00	48,678,290.00	150,898,910.00	11.0%
Unemployment Insurance		3501-3502	258,935.00	120,143.00	379,078.00	277,513.00	135,813.00	413,326.00	9.0%
Workers' Compensation		3601-3602	6,863,149.00	3,165,639.00	10,028,788.00	4,817,521.00	2,389,987.00	7,187,508.00	-28.3%
OPEB, Allocated		3701-3702	27,727,131.00	12,909,652.00	40,636,783.00	25,537,117.00	12,333,482.00	37,870,599.00	-6.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	442,724.00	307,947.00	750,671.00	504,895.00	425,622.00	930,517.00	24.0%
TOTAL, EMPLOYEE BENEFITS			249,287,863.00	199,129,456.00	448,417,319.00	266,667,511.00	177,873,680.00	444,541,191.00	-0.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,350,000.00	2,249,279.00	4,599,279.00	6,401,653.00	3,500,000.00	9,901,653.00	115.3%
Books and Other Reference Materials		4200	1,476,673.00	3,719,075.00	5,195,748.00	1,986,142.00	2,421,080.00	4,407,222.00	-15.2%
Materials and Supplies		4300	26,258,482.00	53,411,189.00	79,669,671.00	25,628,349.00	66,089,330.00	91,697,679.00	15.1%
Noncapitalized Equipment		4400	16,781,375.00	26,991,798.00	43,773,173.00	17,628,006.00	5,788,923.00	23,416,929.00	-46.5%
Food		4700	202,965.00	0.00	202,965.00	249,561.00	0.00	249,561.00	23.0%
TOTAL, BOOKS AND SUPPLIES			47,069,495.00	86,371,341.00	133,440,836.00	51,893,711.00	77,779,333.00	129,673,044.00	-2.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	24,774,666.00	61,804,935.00	86,579,601.00	25,505,902.00	33,009,326.00	58,515,228.00	-32.4%
Travel and Conferences		5200	1,450,708.00	2,297,421.00	3,748,129.00	2,124,595.00	2,146,659.00	4,271,254.00	14.0%
Dues and Memberships		5300	178,024.00	43,646.00	221,670.00	161,793.00	86,317.00	248,110.00	11.9%
Insurance		5400 - 5450	6,076,473.00	2,797,790.00	8,874,263.00	6,546,147.00	3,151,277.00	9,697,424.00	9.3%
Operations and Housekeeping Services		5500	34,768,445.00	8,000.00	34,776,445.00	38,556,995.00	1,500.00	38,558,495.00	10.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,881,995.00	4,085,128.00	11,967,123.00	7,109,339.00	4,703,903.00	11,813,242.00	-1.3%
Transfers of Direct Costs		5710	(2,639,555.00)	2,639,554.00	(1.00)	(3,404,096.00)	3,404,096.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(75,972.00)	80,817.00	4,845.00	(3,787.00)	(4,166,006.00)	(4,169,793.00)	-86,163.8%
Professional/Consulting Services and Operating Expenditures		5800	26,702,051.00	46,329,758.00	73,031,809.00	25,708,824.00	84,366,982.00	110,075,806.00	50.7%
Communications		5900	2,411,167.00	59,945.00	2,471,112.00	3,704,261.00	24,604.00	3,728,865.00	50.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,528,002.00	120,146,994.00	221,674,996.00	106,009,973.00	126,728,658.00	232,738,631.00	5.0%
CAPITAL OUTLAY									
Land		6100	1,746,099.00	119,161.00	1,865,260.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Buildings and Improvements of Buildings		6200	7,138,590.00	142,991,725.00	150,130,315.00	2,413,000.00	147,237.00	2,560,237.00	-98.3%
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	8,117,689.00	6,689,443.00	14,807,132.00	751,155.00	2,893,820.00	3,644,975.00	-75.4%
Equipment Replacement		6500	3,048,256.00	2,371,162.00	5,419,418.00	0.00	200,577.00	200,577.00	-96.3%
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			20,050,634.00	152,171,491.00	172,222,125.00	3,164,155.00	3,241,634.00	6,405,789.00	-96.3%
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	62,229.00	0.00	62,229.00	62,884.00	0.00	62,884.00	1.1%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,081,539.00	2,081,539.00	0.00	1,504,358.00	1,504,358.00	-27.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	800,000.00	800,000.00	0.00	0.00	0.00	-100.0%
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	800,000.00	800,000.00	New
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers		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	1,624,408.00	0.00	1,624,408.00	1,666,304.00	0.00	1,666,304.00	2.6%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)			1,686,637.00	2,881,539.00	4,568,176.00	1,729,188.00	2,304,358.00	4,033,546.00	-11.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(15,336,278.00)	15,336,278.00	0.00	(17,335,164.00)	17,335,164.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,215,353.00)	0.00	(2,215,353.00)	(2,710,797.00)	0.00	(2,710,797.00)	22.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,551,631.00)	15,336,278.00	(2,215,353.00)	(20,045,961.00)	17,335,164.00	(2,710,797.00)	22.4%
TOTAL, EXPENDITURES			935,264,857.00	830,121,428.00	1,765,386,285.00	982,655,652.00	678,422,092.00	1,661,077,744.00	-5.9%
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	30,000.00	4,033,259.00	4,063,259.00	30,000.00	5,456,409.00	5,486,409.00	35.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	4,033,259.00	4,063,259.00	30,000.00	5,456,409.00	5,486,409.00	35.0%
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	1,500,000.00	3,356,409.00	4,856,409.00	1,500,000.00	5,456,409.00	6,956,409.00	43.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	3,356,409.00	4,856,409.00	1,500,000.00	5,456,409.00	6,956,409.00	43.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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	(144,107,126.00)	144,107,126.00	0.00	(168,987,128.00)	168,987,128.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(144,107,126.00)	144,107,126.00	0.00	(168,987,128.00)	168,987,128.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(145,577,126.00)	144,783,976.00	(793,150.00)	(170,457,128.00)	168,987,128.00	(1,470,000.00)	85.3%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			A. REVENUES						
1) LCFF Sources		8010-8099	1,012,160,191.00	0.00	1,012,160,191.00	999,539,707.00	0.00	999,539,707.00	-1.2%
2) Federal Revenue		8100-8299	0.00	369,371,751.00	369,371,751.00	0.00	121,959,969.00	121,959,969.00	-67.0%
3) Other State Revenue		8300-8599	23,849,536.00	293,676,712.00	317,526,248.00	25,813,439.00	269,257,478.00	295,070,917.00	-7.1%
4) Other Local Revenue		8600-8799	34,706,596.00	34,318,387.00	69,024,983.00	25,160,131.00	31,700,288.00	56,860,419.00	-17.6%
5) TOTAL, REVENUES			1,070,716,323.00	697,366,850.00	1,768,083,173.00	1,050,513,277.00	422,917,735.00	1,473,431,012.00	-16.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		508,052,508.00	411,488,881.00	919,541,389.00	547,278,175.00	396,845,835.00	944,124,010.00	2.7%
2) Instruction - Related Services	2000-2999		113,662,396.00	66,997,974.00	180,660,370.00	118,476,516.00	85,005,980.00	203,482,496.00	12.6%
3) Pupil Services	3000-3999		106,358,823.00	58,971,216.00	165,330,039.00	104,633,970.00	64,005,814.00	168,639,784.00	2.0%
4) Ancillary Services	4000-4999		19,271,708.00	66,391,255.00	85,662,963.00	20,359,028.00	68,163,837.00	88,522,865.00	3.3%
5) Community Services	5000-5999		192,125.00	187,484.00	379,609.00	236,899.00	110,003.00	346,902.00	-8.6%
6) Enterprise	6000-6999		1,652,319.00	157,252.00	1,809,571.00	2,020,287.00	154,963.00	2,175,250.00	20.2%
7) General Administration	7000-7999		52,234,756.00	18,666,985.00	70,901,741.00	59,559,054.00	18,463,407.00	78,022,461.00	10.0%
8) Plant Services	8000-8999		132,153,585.00	204,378,842.00	336,532,427.00	128,362,535.00	43,367,895.00	171,730,430.00	-49.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,686,637.00	2,881,539.00	4,568,176.00	1,729,188.00	2,304,358.00	4,033,546.00	-11.7%
10) TOTAL, EXPENDITURES			935,264,857.00	830,121,428.00	1,765,386,285.00	982,655,652.00	678,422,092.00	1,661,077,744.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			135,451,466.00	(132,754,578.00)	2,696,888.00	67,857,625.00	(255,504,357.00)	(187,646,732.00)	-7,057.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000.00	4,033,259.00	4,063,259.00	30,000.00	5,456,409.00	5,486,409.00	35.0%
b) Transfers Out		7600-7629	1,500,000.00	3,356,409.00	4,856,409.00	1,500,000.00	5,456,409.00	6,956,409.00	43.2%
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	(144,107,126.00)	144,107,126.00	0.00	(168,987,128.00)	168,987,128.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(145,577,126.00)	144,783,976.00	(793,150.00)	(170,457,128.00)	168,987,128.00	(1,470,000.00)	85.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(10,125,660.00)	12,029,398.00	1,903,738.00	(102,599,503.00)	(86,517,229.00)	(189,116,732.00)	-10,034.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance			328,389,749.07	225,484,114.51	553,873,863.58	318,264,089.07	245,185,453.51	563,449,542.58	1.7%
a) As of July 1 - Unaudited		9791							

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F 1a + F 1b)			328,389,749.07	225,484,114.51	553,873,863.58	318,264,089.07	245,185,453.51	563,449,542.58	1.7%
d) Other Restatements		9795	0.00	7,671,941.00	7,671,941.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			328,389,749.07	233,156,055.51	561,545,804.58	318,264,089.07	245,185,453.51	563,449,542.58	0.3%
2) Ending Balance, June 30 (E + F1e)			318,264,089.07	245,185,453.51	563,449,542.58	215,664,586.07	188,668,224.51	374,332,810.58	-33.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,533.66	0.00	43,533.66	43,533.66	0.00	43,533.66	0.0%
Stores		9712	3,028,901.01	0.00	3,028,901.01	3,028,901.01	0.00	3,028,901.01	0.0%
Prepaid Items		9713	2,189,659.34	0.00	2,189,659.34	2,189,659.34	0.00	2,189,659.34	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	245,185,453.51	245,185,453.51	0.00	158,668,224.70	158,668,224.70	-35.3%
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	151,550,000.00	0.00	151,550,000.00	75,950,000.00	0.00	75,950,000.00	-49.9%
Future Textbook Adoptions		9760	29,150,000.00		29,150,000.00			0.00	
Pandemic Learning and Recovery		9760	122,400,000.00		122,400,000.00			0.00	
Future Textbook Adoptions		9760			0.00	17,750,000.00		17,750,000.00	
Pandemic Learning and Recovery		9760			0.00	58,200,000.00		58,200,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,900,000.00	0.00	4,900,000.00	0.00	0.00	0.00	-100.0%
Lawson upgrade		9780	2,500,000.00		2,500,000.00			0.00	
Ed Center Remodel		9780	1,500,000.00		1,500,000.00			0.00	
Design Science Facility		9780	900,000.00		900,000.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	156,551,995.06	0.00	156,551,995.06	134,452,492.06	0.00	134,452,492.06	-14.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(.19)	(.19)	New

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	55,213,285.27	49,122,799.27
6211	Literacy Coaches and Reading Specialists Grant Program	18,819,231.00	11,721,976.00
6266	Educator Effectiveness, FY 2021-22	12,009,401.72	7,926,986.72
6300	Lottery : Instructional Materials	5,530,069.06	.06
6536	Special Ed: Dispute Prevention and Dispute Resolution	491,718.48	491,718.48
6547	Special Education Early Intervention Preschool Grant	.32	.32
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	37,738,575.00	14,000,000.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	10,663,243.00	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.69	.69
7029	Child Nutrition: Food Service Staff Training Funds	.75	.75
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,660,499.00	0.00
7085	Learning Communities for School Success Program	238,707.51	56,541.51
7311	Classified School Employee Professional Development Block Grant	63,442.43	.43
7388	SB 117 COVID-19 LEA Response Funds	.06	.06
7412	A-G Access/Success Grant	588,711.81	0.00
7413	A-G Learning Loss Mitigation Grant	942,936.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	.91	.91
7435	Learning Recovery Emergency Block Grant	87,599,097.50	47,113,287.50
7810	Other Restricted State	371,519.00	0.00
9010	Other Restricted Local	11,255,014.00	28,234,912.00
Total, Restricted Balance		245,185,453.51	158,668,224.70

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	3,340,845.00	3,856,138.00	-84.2%
5) TOTAL, REVENUES			3,340,845.00	3,856,138.00	-84.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,783,092.00	3,187,579.00	14.5%
5) Services and Other Operating Expenditures		5000-5999	43,472.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,826,564.00	3,187,579.00	-85.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			514,281.00	668,559.00	30.0%
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)			514,281.00	668,559.00	30.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,707,574.68	3,221,855.68	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,707,574.68	3,221,855.68	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,707,574.68	3,221,855.68	19.0%
2) Ending Balance, June 30 (E + F1e)			3,221,855.68	3,890,414.68	20.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,221,855.68	3,890,414.68	20.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	11,471.00	0.00	-100.0%
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	3,329,374.00	3,856,138.00	15.8%
TOTAL, REVENUES			3,340,845.00	3,856,138.00	-84.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
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	2,783,092.00	3,187,579.00	14.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,783,092.00	3,187,579.00	14.5%
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	43,472.00	0.00	-100.0%
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			43,472.00	0.00	-100.0%
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			2,826,564.00	3,187,579.00	-85.5%
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%

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,340,845.00	3,856,138.00	-84.2%
5) TOTAL, REVENUES			3,340,845.00	3,856,138.00	-84.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		2,826,564.00	3,187,579.00	12.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			2,826,564.00	3,187,579.00	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			514,281.00	668,559.00	30.0%
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)			514,281.00	668,559.00	30.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,707,574.68	3,221,855.68	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,707,574.68	3,221,855.68	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,707,574.68	3,221,855.68	19.0%
2) Ending Balance, June 30 (E + F1e)			3,221,855.68	3,890,414.68	20.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,221,855.68	3,890,414.68	20.8%
c) Committed					

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	3,221,855.68	3,890,414.68
Total, Restricted Balance		3,221,855.68	3,890,414.68

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	1,685,502.00	1,654,826.00	-1.8%
3) Other State Revenue		8300-8599	7,584,891.00	7,129,736.00	-6.0%
4) Other Local Revenue		8600-8799	580,628.00	595,358.00	2.5%
5) TOTAL, REVENUES			9,851,021.00	9,379,920.00	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,094,485.00	3,338,119.00	7.9%
2) Classified Salaries		2000-2999	1,530,929.00	2,171,707.00	41.9%
3) Employee Benefits		3000-3999	2,414,103.00	2,836,826.00	17.5%
4) Books and Supplies		4000-4999	1,620,076.00	876,749.00	-45.9%
5) Services and Other Operating Expenditures		5000-5999	1,137,387.00	553,730.00	-51.3%
6) Capital Outlay		6000-6999	17,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	216,009.00	234,534.00	8.6%
9) TOTAL, EXPENDITURES			10,029,989.00	10,011,665.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(178,968.00)	(631,745.00)	253.0%
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)			(178,968.00)	(631,745.00)	253.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,403,888.95	1,224,920.95	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,403,888.95	1,224,920.95	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,403,888.95	1,224,920.95	-12.7%
2) Ending Balance, June 30 (E + F1e)			1,224,920.95	593,175.95	-51.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,144,779.94	592,625.94	-48.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	80,141.01	550.01	-99.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	120,177.00	120,177.00	0.0%
All Other Federal Revenue	All Other	8290	1,565,325.00	1,534,649.00	-2.0%
TOTAL, FEDERAL REVENUE			1,685,502.00	1,654,826.00	-1.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	6,962,366.00	6,513,699.00	-6.4%
All Other State Revenue	All Other	8590	622,525.00	616,037.00	-1.0%
TOTAL, OTHER STATE REVENUE			7,584,891.00	7,129,736.00	-6.0%
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	25,114.00	25,114.00	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	96,034.00	96,033.00	0.0%
Interagency Services		8677	426,969.00	441,699.00	3.4%
Other Local Revenue					
All Other Local Revenue		8699	32,511.00	32,512.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			580,628.00	595,358.00	2.5%
TOTAL, REVENUES			9,851,021.00	9,379,920.00	-4.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,080,898.00	2,403,225.00	15.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	276,250.00	338,915.00	22.7%
Certificated Supervisors' and Administrators' Salaries		1300	737,337.00	595,979.00	-19.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,094,485.00	3,338,119.00	7.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	355,283.00	579,538.00	63.1%
Classified Supervisors' and Administrators' Salaries		2300	114,139.00	375,657.00	229.1%
Clerical, Technical and Office Salaries		2400	1,061,507.00	1,183,923.00	11.5%
Other Classified Salaries		2900	0.00	32,589.00	New
TOTAL, CLASSIFIED SALARIES			1,530,929.00	2,171,707.00	41.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	803,830.00	775,818.00	-3.5%
PERS		3201-3202	372,777.00	522,341.00	40.1%
OASDI/Medicare/Alternative		3301-3302	154,239.00	217,193.00	40.8%
Health and Welfare Benefits		3401-3402	780,718.00	1,009,360.00	29.3%
Unemployment Insurance		3501-3502	2,266.00	2,727.00	20.3%
Workers' Compensation		3601-3602	60,060.00	46,837.00	-22.0%
OPEB, Allocated		3701-3702	233,206.00	252,340.00	8.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,007.00	10,210.00	45.7%
TOTAL, EMPLOYEE BENEFITS			2,414,103.00	2,836,826.00	17.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	4,873.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,520,076.00	871,876.00	-42.6%
Noncapitalized Equipment		4400	100,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,620,076.00	876,749.00	-45.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	149,953.00	50,000.00	-66.7%
Travel and Conferences		5200	54,690.00	16,419.00	-70.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	53,131.00	63,369.00	19.3%
Operations and Housekeeping Services		5500	437,695.00	0.00	-100.0%
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	2,749.00	6,304.00	129.3%
Professional/Consulting Services and Operating Expenditures		5800	439,169.00	417,638.00	-4.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,137,387.00	553,730.00	-51.3%
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	17,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,000.00	0.00	-100.0%
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	216,009.00	234,534.00	8.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			216,009.00	234,534.00	8.6%
TOTAL, EXPENDITURES			10,029,989.00	10,011,665.00	-0.2%
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	1,685,502.00	1,654,826.00	-1.8%
3) Other State Revenue		8300-8599	7,584,891.00	7,129,736.00	-6.0%
4) Other Local Revenue		8600-8799	580,628.00	595,358.00	2.5%
5) TOTAL, REVENUES			9,851,021.00	9,379,920.00	-4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,334,305.00	3,953,424.00	-8.8%
2) Instruction - Related Services	2000-2999		3,923,299.00	4,252,771.00	8.4%
3) Pupil Services	3000-3999		468,089.00	593,425.00	26.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		135,319.00	141,215.00	4.4%
7) General Administration	7000-7999		216,009.00	234,534.00	8.6%
8) Plant Services	8000-8999		952,968.00	836,296.00	-12.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,029,989.00	10,011,665.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(178,968.00)	(631,745.00)	253.0%
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)			(178,968.00)	(631,745.00)	253.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,403,888.95	1,224,920.95	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,403,888.95	1,224,920.95	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,403,888.95	1,224,920.95	-12.7%
2) Ending Balance, June 30 (E + F1e)			1,224,920.95	593,175.95	-51.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,144,779.94	592,625.94	-48.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	80,141.01	550.01	-99.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	314,218.45	.45
6391	Adult Education Program	830,561.49	592,625.49
Total, Restricted Balance		1,144,779.94	592,625.94

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	1,641,195.00	548,116.00	-66.6%
3) Other State Revenue		8300-8599	31,705,575.00	29,660,171.00	-6.5%
4) Other Local Revenue		8600-8799	2,044,900.00	3,223,182.00	57.6%
5) TOTAL, REVENUES			35,391,670.00	33,431,469.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	9,802,391.00	9,721,109.00	-0.8%
2) Classified Salaries		2000-2999	5,239,432.00	6,649,594.00	26.9%
3) Employee Benefits		3000-3999	10,175,777.00	11,975,289.00	17.7%
4) Books and Supplies		4000-4999	2,480,133.00	2,619,404.00	5.6%
5) Services and Other Operating Expenditures		5000-5999	1,561,131.00	1,585,815.00	1.6%
6) Capital Outlay		6000-6999	3,405,033.00	2,304,737.00	-32.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	869,180.00	1,147,561.00	32.0%
9) TOTAL, EXPENDITURES			33,533,077.00	36,003,509.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,858,593.00	(2,572,040.00)	-238.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,858,593.00	(2,572,040.00)	-238.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	713,447.72	2,572,040.72	260.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			713,447.72	2,572,040.72	260.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			713,447.72	2,572,040.72	260.5%
2) Ending Balance, June 30 (E + F1e)			2,572,040.72	.72	-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	2,572,040.72	.72	-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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	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	1,641,195.00	548,116.00	-66.6%
TOTAL, FEDERAL REVENUE			1,641,195.00	548,116.00	-66.6%
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	20,945,156.00	20,945,156.00	0.0%
All Other State Revenue	All Other	8590	10,760,419.00	8,715,015.00	-19.0%
TOTAL, OTHER STATE REVENUE			31,705,575.00	29,660,171.00	-6.5%
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	50,857.00	50,857.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	541,351.00	224,250.00	-58.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,452,692.00	2,948,075.00	102.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,044,900.00	3,223,182.00	57.6%
TOTAL, REVENUES			35,391,670.00	33,431,469.00	-5.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,558,568.00	8,559,747.00	0.0%
Certificated Pupil Support Salaries		1200	129,996.00	137,009.00	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	595,242.00	495,583.00	-16.7%
Other Certificated Salaries		1900	518,585.00	528,770.00	2.0%
TOTAL, CERTIFICATED SALARIES			9,802,391.00	9,721,109.00	-0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,141,234.00	5,600,915.00	35.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	202,473.00	200,135.00	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	537,537.00	545,735.00	1.5%
Clerical, Technical and Office Salaries		2400	358,188.00	302,809.00	-15.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,239,432.00	6,649,594.00	26.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,239,004.00	2,240,158.00	0.1%
PERS		3201-3202	1,462,192.00	2,097,359.00	43.4%
OASDI/Medicare/Alternative		3301-3302	559,540.00	677,554.00	21.1%
Health and Welfare Benefits		3401-3402	4,376,269.00	5,413,922.00	23.7%
Unemployment Insurance		3501-3502	7,268.00	8,011.00	10.2%
Workers' Compensation		3601-3602	193,193.00	140,964.00	-27.0%
OPEB, Allocated		3701-3702	1,307,215.00	1,353,480.00	3.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	31,096.00	43,841.00	41.0%
TOTAL, EMPLOYEE BENEFITS			10,175,777.00	11,975,289.00	17.7%
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	2,477,133.00	2,617,604.00	5.7%
Noncapitalized Equipment		4400	3,000.00	1,800.00	-40.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,480,133.00	2,619,404.00	5.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	361,000.00	0.00	-100.0%
Travel and Conferences		5200	5,950.00	876,756.00	14,635.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	171,253.00	188,225.00	9.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	89,963.00	78,750.00	-12.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,412.00	246,265.00	832.4%
Professional/Consulting Services and Operating Expenditures		5800	906,551.00	195,819.00	-78.4%
Communications		5900	2.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,561,131.00	1,585,815.00	1.6%
CAPITAL OUTLAY					
Land		6100	12,990.00	13,660.00	5.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,165,951.00	2,254,602.00	-28.8%
Equipment		6400	226,092.00	36,475.00	-83.9%
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			3,405,033.00	2,304,737.00	-32.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	869,180.00	1,147,561.00	32.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			869,180.00	1,147,561.00	32.0%
TOTAL, EXPENDITURES			33,533,077.00	36,003,509.00	7.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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%

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	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	1,641,195.00	548,116.00	-66.6%
3) Other State Revenue		8300-8599	31,705,575.00	29,660,171.00	-6.5%
4) Other Local Revenue		8600-8799	2,044,900.00	3,223,182.00	57.6%
5) TOTAL, REVENUES			35,391,670.00	33,431,469.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		20,157,093.00	21,135,296.00	4.9%
2) Instruction - Related Services	2000-2999		2,954,818.00	4,191,007.00	41.8%
3) Pupil Services	3000-3999		498,635.00	542,543.00	8.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		4,887,485.00	5,358,717.00	9.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		869,180.00	1,147,561.00	32.0%
8) Plant Services	8000-8999		4,165,866.00	3,628,385.00	-12.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,533,077.00	36,003,509.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,858,593.00	(2,572,040.00)	-238.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,858,593.00	(2,572,040.00)	-238.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	713,447.72	2,572,040.72	260.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			713,447.72	2,572,040.72	260.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			713,447.72	2,572,040.72	260.5%
2) Ending Balance, June 30 (E + F1e)			2,572,040.72	.72	-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	2,572,040.72	.72	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	352,667.72	.72
7810	Other Restricted State	2,219,373.00	0.00
Total, Restricted Balance		2,572,040.72	.72

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	55,895,585.00	55,490,194.00	-0.7%
3) Other State Revenue		8300-8599	12,817,987.00	10,911,860.00	-14.9%
4) Other Local Revenue		8600-8799	958,552.00	1,277,805.00	33.3%
5) TOTAL, REVENUES			69,672,124.00	67,679,859.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,613,098.00	18,638,061.00	5.8%
3) Employee Benefits		3000-3999	13,514,950.00	13,979,161.00	3.4%
4) Books and Supplies		4000-4999	30,462,463.00	28,903,510.00	-5.1%
5) Services and Other Operating Expenditures		5000-5999	2,231,301.00	4,074,474.00	82.6%
6) Capital Outlay		6000-6999	1,690,110.00	711,579.00	-57.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,130,164.00	1,328,702.00	17.6%
9) TOTAL, EXPENDITURES			66,642,086.00	67,635,487.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,030,038.00	44,372.00	-98.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,030,038.00	44,372.00	-98.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,207,103.22	23,565,200.22	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,207,103.22	23,565,200.22	-16.5%
d) Other Restatements		9795	(7,671,941.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,535,162.22	23,565,200.22	14.8%
2) Ending Balance, June 30 (E + F1e)			23,565,200.22	23,609,572.22	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,804,203.28	2,804,203.28	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,760,996.94	20,805,368.94	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	55,764,874.00	55,490,194.00	-0.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	130,711.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			55,895,585.00	55,490,194.00	-0.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	12,090,319.00	10,911,860.00	-9.7%
All Other State Revenue		8590	727,668.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			12,817,987.00	10,911,860.00	-14.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	35,207.00	36,556.00	3.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	365,805.00	350,000.00	-4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	557,540.00	891,249.00	59.9%
TOTAL, OTHER LOCAL REVENUE			958,552.00	1,277,805.00	33.3%
TOTAL, REVENUES			69,672,124.00	67,679,859.00	-2.9%
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	14,304,558.00	14,611,601.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	1,382,549.00	1,718,453.00	24.3%
Clerical, Technical and Office Salaries		2400	825,991.00	1,208,007.00	46.2%
Other Classified Salaries		2900	1,100,000.00	1,100,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,613,098.00	18,638,061.00	5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	8.00	0.00	-100.0%
PERS		3201-3202	3,952,925.00	4,150,557.00	5.0%
OASDI/Medicare/Alternative		3301-3302	1,287,435.00	1,257,830.00	-2.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	6,127,151.00	6,645,760.00	8.5%
Unemployment Insurance		3501-3502	8,549.00	13,950.00	63.2%
Workers' Compensation		3601-3602	228,443.00	158,444.00	-30.6%
OPEB, Allocated		3701-3702	1,830,216.00	1,661,440.00	-9.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	80,223.00	91,180.00	13.7%
TOTAL, EMPLOYEE BENEFITS			13,514,950.00	13,979,161.00	3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,165,036.00	3,027,000.00	-4.4%
Noncapitalized Equipment		4400	319,057.00	100,000.00	-68.7%
Food		4700	26,978,370.00	25,776,510.00	-4.5%
TOTAL, BOOKS AND SUPPLIES			30,462,463.00	28,903,510.00	-5.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,925.00	28,064.00	34.1%
Dues and Memberships		5300	60,371.00	70,000.00	15.9%
Insurance		5400-5450	202,062.00	214,305.00	6.1%
Operations and Housekeeping Services		5500	508,568.00	698,000.00	37.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,850,023.00	1,577,326.00	-14.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(695,029.00)	184,004.00	-126.5%
Professional/Consulting Services and Operating Expenditures		5800	251,245.00	1,268,775.00	405.0%
Communications		5900	33,136.00	34,000.00	2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,231,301.00	4,074,474.00	82.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	1,690,110.00	711,579.00	-57.9%
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			1,690,110.00	711,579.00	-57.9%
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	1,130,164.00	1,328,702.00	17.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,130,164.00	1,328,702.00	17.6%
TOTAL, EXPENDITURES			66,642,086.00	67,635,487.00	1.5%
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	55,895,585.00	55,490,194.00	-0.7%
3) Other State Revenue		8300-8599	12,817,987.00	10,911,860.00	-14.9%
4) Other Local Revenue		8600-8799	958,552.00	1,277,805.00	33.3%
5) TOTAL, REVENUES			69,672,124.00	67,679,859.00	-2.9%
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		65,003,353.00	65,608,784.00	0.9%
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		160,217.00	113,001.00	-29.5%
7) General Administration	7000-7999		1,130,164.00	1,328,702.00	17.6%
8) Plant Services	8000-8999		348,352.00	585,000.00	67.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			66,642,086.00	67,635,487.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,030,038.00	44,372.00	-98.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,030,038.00	44,372.00	-98.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,207,103.22	23,565,200.22	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,207,103.22	23,565,200.22	-16.5%
d) Other Restatements		9795	(7,671,941.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,535,162.22	23,565,200.22	14.8%
2) Ending Balance, June 30 (E + F1e)			23,565,200.22	23,609,572.22	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,804,203.28	2,804,203.28	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,760,996.94	20,805,368.94	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	19,843,512.11	20,678,783.11
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	917,484.83	126,585.83
Total, Restricted Balance		20,760,996.94	20,805,368.94

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	2,904.00	0.00	-100.0%
5) TOTAL, REVENUES			2,904.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	61,600.00	New
5) Services and Other Operating Expenditures		5000-5999	3,203,297.00	4,943,380.00	54.3%
6) Capital Outlay		6000-6999	156,016.00	451,429.00	189.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,359,313.00	5,456,409.00	62.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,356,409.00)	(5,456,409.00)	62.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,409.00	5,456,409.00	62.6%
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			3,356,409.00	5,456,409.00	62.6%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,904.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,904.00	0.00	-100.0%
TOTAL, REVENUES			2,904.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	61,600.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	61,600.00	New
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	2,528,186.00	4,780,154.00	89.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,957.00	74,326.00	156.7%
Professional/Consulting Services and Operating Expenditures		5800	646,154.00	88,900.00	-86.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,203,297.00	4,943,380.00	54.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	156,016.00	451,429.00	189.3%
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			156,016.00	451,429.00	189.3%
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			3,359,313.00	5,456,409.00	62.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,356,409.00	5,456,409.00	62.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,356,409.00	5,456,409.00	62.6%
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)			3,356,409.00	5,456,409.00	62.6%

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	2,904.00	0.00	-100.0%
5) TOTAL, REVENUES			2,904.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,359,313.00	5,456,409.00	62.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,359,313.00	5,456,409.00	62.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,356,409.00)	(5,456,409.00)	62.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,409.00	5,456,409.00	62.6%
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			3,356,409.00	5,456,409.00	62.6%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,767,397.00	2,275,483.00	-17.8%
5) TOTAL, REVENUES			2,767,397.00	2,275,483.00	-17.8%
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	273,000.00	250,000.00	-8.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			273,000.00	250,000.00	-8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,494,397.00	2,025,483.00	-18.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	69,287,966.00	79,446,611.00	14.7%
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			(69,287,966.00)	(79,446,611.00)	14.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,793,569.00)	(77,421,128.00)	15.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,829,278.72	79,035,709.72	-45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,829,278.72	79,035,709.72	-45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,829,278.72	79,035,709.72	-45.8%
2) Ending Balance, June 30 (E + F1e)			79,035,709.72	1,614,581.72	-98.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	79,035,709.72	1,614,581.72	-98.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	2,767,397.00	2,275,483.00	-17.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,767,397.00	2,275,483.00	-17.8%
TOTAL, REVENUES			2,767,397.00	2,275,483.00	-17.8%
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					
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	36,263.00	250,000.00	589.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	135,952.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	100,785.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			273,000.00	250,000.00	-8.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			273,000.00	250,000.00	-8.4%
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	69,287,966.00	79,446,611.00	14.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			69,287,966.00	79,446,611.00	14.7%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(69,287,966.00)	(79,446,611.00)	14.7%

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	2,767,397.00	2,275,483.00	-17.8%
5) TOTAL, REVENUES			2,767,397.00	2,275,483.00	-17.8%
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		250,000.00	250,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	23,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			273,000.00	250,000.00	-8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,494,397.00	2,025,483.00	-18.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	69,287,966.00	79,446,611.00	14.7%
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			(69,287,966.00)	(79,446,611.00)	14.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,793,569.00)	(77,421,128.00)	15.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,829,278.72	79,035,709.72	-45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,829,278.72	79,035,709.72	-45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,829,278.72	79,035,709.72	-45.8%
2) Ending Balance, June 30 (E + F1e)			79,035,709.72	1,614,581.72	-98.0%
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	79,035,709.72	1,614,581.72	-98.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,944,708.00	1,385,000.00	-28.8%
5) TOTAL, REVENUES			1,944,708.00	1,385,000.00	-28.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	46.00	0.00	-100.0%
3) Employee Benefits		3000-3999	26.00	0.00	-100.0%
4) Books and Supplies		4000-4999	9,587.00	41,250.00	330.3%
5) Services and Other Operating Expenditures		5000-5999	44,698.00	1,228,968.00	2,649.5%
6) Capital Outlay		6000-6999	124,474.00	1,476,396.00	1,086.1%
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			178,831.00	2,746,614.00	1,435.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,765,877.00	(1,361,614.00)	-177.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	40,500.00	35.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,000.00)	(40,500.00)	35.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,735,877.00	(1,402,114.00)	-180.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,422,208.41	5,158,085.41	50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,422,208.41	5,158,085.41	50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,422,208.41	5,158,085.41	50.7%
2) Ending Balance, June 30 (E + F1e)			5,158,085.41	3,755,971.41	-27.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	39,133.00	35,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,905,575.00	1,350,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			1,944,708.00	1,385,000.00	-28.8%
TOTAL, REVENUES			1,944,708.00	1,385,000.00	-28.8%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	46.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			46.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	4.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	7.00	0.00	-100.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	1.00	0.00	-100.0%
OPEB, Allocated		3701-3702	2.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26.00	0.00	-100.0%
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	9,587.00	41,250.00	330.3%
TOTAL, BOOKS AND SUPPLIES			9,587.00	41,250.00	330.3%
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	1.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,540.00	74,152.00	190.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	22,650.00	New
Professional/Consulting Services and Operating Expenditures		5800	19,157.00	1,132,166.00	5,809.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,698.00	1,228,968.00	2,649.5%
CAPITAL OUTLAY					
Land		6100	0.00	7,110.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	124,474.00	1,469,286.00	1,080.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			124,474.00	1,476,396.00	1,086.1%
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			178,831.00	2,746,614.00	1,435.9%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	30,000.00	40,500.00	35.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,000.00	40,500.00	35.0%
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)			(30,000.00)	(40,500.00)	35.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,944,708.00	1,385,000.00	-28.8%
5) TOTAL, REVENUES			1,944,708.00	1,385,000.00	-28.8%
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		178,831.00	2,746,614.00	1,435.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			178,831.00	2,746,614.00	1,435.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,765,877.00	(1,361,614.00)	-177.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	40,500.00	35.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,000.00)	(40,500.00)	35.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,735,877.00	(1,402,114.00)	-180.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,422,208.41	5,158,085.41	50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,422,208.41	5,158,085.41	50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,422,208.41	5,158,085.41	50.7%
2) Ending Balance, June 30 (E + F1e)			5,158,085.41	3,755,971.41	-27.2%
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	5,158,085.41	3,755,971.41	-27.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	5,158,085.41	3,755,971.41
Total, Restricted Balance		5,158,085.41	3,755,971.41

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	799,150.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	245,481.00	600,000.00	144.4%
5) TOTAL, REVENUES			1,044,631.00	600,000.00	-42.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,225,340.00	1,238,597.00	1.1%
3) Employee Benefits		3000-3999	461,997.00	651,166.00	40.9%
4) Books and Supplies		4000-4999	3,053,268.00	3,503,335.00	14.7%
5) Services and Other Operating Expenditures		5000-5999	12,441,889.00	47,075,144.00	278.4%
6) Capital Outlay		6000-6999	52,786,337.00	4,889,167.00	-90.7%
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			69,968,831.00	57,357,409.00	-18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,924,200.00)	(56,757,409.00)	-17.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,254,707.00	74,000,702.00	13.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			65,254,707.00	74,000,702.00	13.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,669,493.00)	17,243,293.00	-569.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,117,062.07	46,447,569.07	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,117,062.07	46,447,569.07	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,117,062.07	46,447,569.07	-7.3%
2) Ending Balance, June 30 (E + F1e)			46,447,569.07	63,690,862.07	37.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	46,447,569.07	63,690,862.07	37.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	799,150.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			799,150.00	0.00	-100.0%
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	245,481.00	600,000.00	144.4%
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			245,481.00	600,000.00	144.4%
TOTAL, REVENUES			1,044,631.00	600,000.00	-42.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	900,794.00	923,390.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	174,925.00	190,809.00	9.1%
Clerical, Technical and Office Salaries		2400	149,621.00	124,398.00	-16.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,225,340.00	1,238,597.00	1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	326,945.00	344,330.00	5.3%
OASDI/Medicare/Alternative		3301-3302	93,284.00	94,753.00	1.6%
Health and Welfare Benefits		3401-3402	19,278.00	147,759.00	666.5%
Unemployment Insurance		3501-3502	575.00	620.00	7.8%
Workers' Compensation		3601-3602	15,935.00	10,528.00	-33.9%
OPEB, Allocated		3701-3702	5,761.00	44,135.00	666.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	219.00	9,041.00	4,028.3%
TOTAL, EMPLOYEE BENEFITS			461,997.00	651,166.00	40.9%

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	80,183.00	1,150.00	-98.6%
Noncapitalized Equipment		4400	2,973,085.00	3,502,185.00	17.8%
TOTAL, BOOKS AND SUPPLIES			3,053,268.00	3,503,335.00	14.7%
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	14,079.00	14,244.00	1.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,377,530.00	28,688,435.00	433.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	350,999.00	3,544,723.00	909.9%
Professional/Consulting Services and Operating Expenditures		5800	6,699,281.00	14,827,742.00	121.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,441,889.00	47,075,144.00	278.4%
CAPITAL OUTLAY					
Land		6100	162,637.00	1,043,767.00	541.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	52,321,710.00	485,558.00	-99.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	301,990.00	3,359,842.00	1,012.6%
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			52,786,337.00	4,889,167.00	-90.7%
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			69,968,831.00	57,357,409.00	-18.0%
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	65,254,707.00	74,000,702.00	13.4%
(a) TOTAL, INTERFUND TRANSFERS IN			65,254,707.00	74,000,702.00	13.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			65,254,707.00	74,000,702.00	13.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	799,150.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	245,481.00	600,000.00	144.4%
5) TOTAL, REVENUES			1,044,631.00	600,000.00	-42.6%
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		69,968,831.00	57,357,409.00	-18.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			69,968,831.00	57,357,409.00	-18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(68,924,200.00)	(56,757,409.00)	-17.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,254,707.00	74,000,702.00	13.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			65,254,707.00	74,000,702.00	13.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,669,493.00)	17,243,293.00	-569.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,117,062.07	46,447,569.07	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,117,062.07	46,447,569.07	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,117,062.07	46,447,569.07	-7.3%
2) Ending Balance, June 30 (E + F1e)			46,447,569.07	63,690,862.07	37.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	46,447,569.07	63,690,862.07	37.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	216,284.00	379,550.00	75.5%
3) Employee Benefits		3000-3999	122,445.00	257,805.00	110.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	483,125.00	367,749.00	-23.9%
6) Capital Outlay		6000-6999	72,827.00	354,007.00	386.1%
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			894,681.00	1,359,111.00	51.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(854,681.00)	(1,319,111.00)	54.3%
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)			(854,681.00)	(1,319,111.00)	54.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,751,660.63	1,896,979.63	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,751,660.63	1,896,979.63	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,751,660.63	1,896,979.63	-31.1%
2) Ending Balance, June 30 (E + F1e)			1,896,979.63	577,868.63	-69.5%
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	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	1,896,979.63	577,868.63	-69.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	40,000.00	40,000.00	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			40,000.00	40,000.00	0.0%
TOTAL, REVENUES			40,000.00	40,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	158,964.00	298,677.00	87.9%
Classified Supervisors' and Administrators' Salaries		2300	30,870.00	26,735.00	-13.4%
Clerical, Technical and Office Salaries		2400	26,450.00	54,138.00	104.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			216,284.00	379,550.00	75.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	56,474.00	105,515.00	86.8%
OASDI/Medicare/Alternative		3301-3302	15,508.00	26,010.00	67.7%
Health and Welfare Benefits		3401-3402	36,592.00	102,708.00	180.7%
Unemployment Insurance		3501-3502	101.00	172.00	70.3%
Workers' Compensation		3601-3602	2,733.00	3,226.00	18.0%
OPEB, Allocated		3701-3702	10,930.00	18,482.00	69.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	107.00	1,692.00	1,481.3%
TOTAL, EMPLOYEE BENEFITS			122,445.00	257,805.00	110.5%
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	2,467.00	4,365.00	76.9%
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	(19,500.00)	New
Professional/Consulting Services and Operating Expenditures		5800	480,658.00	382,884.00	-20.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			483,125.00	367,749.00	-23.9%
CAPITAL OUTLAY					
Land		6100	0.00	5,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	72,827.00	324,007.00	344.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	New
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			72,827.00	354,007.00	386.1%
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			894,681.00	1,359,111.00	51.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	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		894,681.00	1,359,111.00	51.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			894,681.00	1,359,111.00	51.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(854,681.00)	(1,319,111.00)	54.3%
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)			(854,681.00)	(1,319,111.00)	54.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,751,660.63	1,896,979.63	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,751,660.63	1,896,979.63	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,751,660.63	1,896,979.63	-31.1%
2) Ending Balance, June 30 (E + F1e)			1,896,979.63	577,868.63	-69.5%
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	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	1,896,979.63	577,868.63	-69.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	988,903.00	833,249.00	-15.7%
4) Other Local Revenue		8600-8799	61,988,136.00	48,973,874.00	-21.0%
5) TOTAL, REVENUES			62,977,039.00	49,807,123.00	-20.9%
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	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	61,481,209.00	56,500,855.00	-8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			61,481,209.00	56,500,855.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,495,830.00	(6,693,732.00)	-547.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,495,830.00	(6,693,732.00)	-547.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,327,312.54	121,823,142.54	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,327,312.54	121,823,142.54	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,327,312.54	121,823,142.54	1.2%
2) Ending Balance, June 30 (E + F1e)			121,823,142.54	115,129,410.54	-5.5%
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					
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	121,823,142.54	115,129,410.54	-5.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	988,903.00	833,249.00	-15.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			988,903.00	833,249.00	-15.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	53,817,374.00	45,346,463.00	-15.7%
Unsecured Roll		8612	3,619,660.00	324,869.00	-91.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	1,463,324.00	1,232,995.00	-15.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	13,698.00	0.00	-100.0%
Interest		8660	2,069,547.00	2,069,547.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,004,533.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,988,136.00	48,973,874.00	-21.0%
TOTAL, REVENUES			62,977,039.00	49,807,123.00	-20.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges					
Bond Interest and Other Service Charges		7434	22,297.00	22,301.00	0.0%
Debt Service - Interest					
Debt Service - Interest		7438	24,778,850.00	23,608,829.00	-4.7%
Other Debt Service - Principal					
Other Debt Service - Principal		7439	36,680,062.00	32,869,725.00	-10.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			61,481,209.00	56,500,855.00	-8.1%
TOTAL, EXPENDITURES			61,481,209.00	56,500,855.00	-8.1%
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	988,903.00	833,249.00	-15.7%
4) Other Local Revenue		8600-8799	61,988,136.00	48,973,874.00	-21.0%
5) TOTAL, REVENUES			62,977,039.00	49,807,123.00	-20.9%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	61,481,209.00	56,500,855.00	-8.1%
10) TOTAL, EXPENDITURES			61,481,209.00	56,500,855.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,495,830.00	(6,693,732.00)	-547.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,495,830.00	(6,693,732.00)	-547.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,327,312.54	121,823,142.54	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,327,312.54	121,823,142.54	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,327,312.54	121,823,142.54	1.2%
2) Ending Balance, June 30 (E + F1e)			121,823,142.54	115,129,410.54	-5.5%
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	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	121,823,142.54	115,129,410.54	-5.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	246,714,161.00	244,818,715.00	-0.8%
5) TOTAL, REVENUES			246,714,161.00	244,818,715.00	-0.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,951,627.00	2,150,180.00	10.2%
3) Employee Benefits		3000-3999	1,176,770.00	1,343,348.00	14.2%
4) Books and Supplies		4000-4999	17,048.00	23,842.00	39.9%
5) Services and Other Operating Expenses		5000-5999	215,787,721.00	218,695,917.00	1.3%
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			218,933,166.00	222,213,287.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,780,995.00	22,605,428.00	-18.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000,000.00)	(2,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			25,780,995.00	20,605,428.00	-20.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	113,860,005.21	139,641,000.21	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,860,005.21	139,641,000.21	22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			113,860,005.21	139,641,000.21	22.6%
2) Ending Net Position, June 30 (E + F1e)			139,641,000.21	160,246,428.21	14.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	139,641,000.21	160,246,428.21	14.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,588,474.00	2,603,315.00	0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	235,125,942.00	211,746,650.00	-9.9%
All Other Fees and Contracts		8689	6,091,798.00	6,107,777.00	0.3%
Other Local Revenue					
All Other Local Revenue		8699	2,907,947.00	24,360,973.00	737.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			246,714,161.00	244,818,715.00	-0.8%
TOTAL, REVENUES			246,714,161.00	244,818,715.00	-0.8%
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	8,989.00	186,772.00	1,977.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	661,493.00	536,598.00	-18.9%
Clerical, Technical and Office Salaries		2400	1,281,145.00	1,426,810.00	11.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,951,627.00	2,150,180.00	10.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	457,598.00	544,476.00	19.0%
OASDI/Medicare/Alternative		3301-3302	141,320.00	163,847.00	15.9%
Health and Welfare Benefits		3401-3402	414,609.00	459,421.00	10.8%
Unemployment Insurance		3501-3502	4,461.00	7,179.00	60.9%
Workers' Compensation		3601-3602	26,438.00	28,224.00	6.8%
OPEB, Allocated		3701-3702	127,662.00	134,165.00	5.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,682.00	6,036.00	28.9%
TOTAL, EMPLOYEE BENEFITS			1,176,770.00	1,343,348.00	14.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,048.00	23,842.00	39.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,048.00	23,842.00	39.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	65,901.00	104,820.00	59.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	4,879,909.00	5,449,107.00	11.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	101,643.00	111,021.00	9.2%
Professional/Consulting Services and					
Operating Expenditures		5800	210,668,828.00	212,986,575.00	1.1%
Communications		5900	71,440.00	44,394.00	-37.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			215,787,721.00	218,695,917.00	1.3%
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%
TOTAL, EXPENSES			218,933,166.00	222,213,287.00	1.5%
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	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	0.0%
(a - b + c - d + e)			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	246,714,161.00	244,818,715.00	-0.8%
5) TOTAL, REVENUES			246,714,161.00	244,818,715.00	-0.8%
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		218,933,166.00	222,213,287.00	1.5%
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			218,933,166.00	222,213,287.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			27,780,995.00	22,605,428.00	-18.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000,000.00)	(2,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			25,780,995.00	20,605,428.00	-20.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	113,860,005.21	139,641,000.21	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,860,005.21	139,641,000.21	22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			113,860,005.21	139,641,000.21	22.6%
2) Ending Net Position, June 30 (E + F1e)			139,641,000.21	160,246,428.21	14.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	139,641,000.21	160,246,428.21	14.8%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	7,347,995.00	2,000,000.00	-72.8%
5) TOTAL, REVENUES			7,347,995.00	2,000,000.00	-72.8%
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	61,390.00	150,000.00	144.3%
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			61,390.00	150,000.00	144.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,286,605.00	1,850,000.00	-74.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,786,605.00	5,350,000.00	-50.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	69,772,871.62	80,559,476.62	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,772,871.62	80,559,476.62	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			69,772,871.62	80,559,476.62	15.5%
2) Ending Net Position, June 30 (E + F1e)			80,559,476.62	85,909,476.62	6.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	80,559,476.62	85,909,476.62	6.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,347,995.00	2,000,000.00	-72.8%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,347,995.00	2,000,000.00	-72.8%
TOTAL, REVENUES			7,347,995.00	2,000,000.00	-72.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	61,390.00	150,000.00	144.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			61,390.00	150,000.00	144.3%
TOTAL, EXPENSES			61,390.00	150,000.00	144.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	0.0%
(a + c - d + e)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,347,995.00	2,000,000.00	-72.8%
5) TOTAL, REVENUES			7,347,995.00	2,000,000.00	-72.8%
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		61,390.00	150,000.00	144.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			61,390.00	150,000.00	144.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,286,605.00	1,850,000.00	-74.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,786,605.00	5,350,000.00	-50.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	69,772,871.62	80,559,476.62	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,772,871.62	80,559,476.62	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			69,772,871.62	80,559,476.62	15.5%
2) Ending Net Position, June 30 (E + F1e)			80,559,476.62	85,909,476.62	6.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	80,559,476.62	85,909,476.62	6.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	80,559,476.62	85,909,476.62
Total, Restricted Net Position		80,559,476.62	85,909,476.62

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)	62,195.36	62,195.36	64,917.20	61,975.48	61,975.48	63,351.32
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)	62,195.36	62,195.36	64,917.20	61,975.48	61,975.48	63,351.32
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	62,195.36	62,195.36	64,917.20	61,975.48	61,975.48	63,351.32
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	16.47	16.47	16.47	16.47	16.47	16.47
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	16.47	16.47	16.47	16.47	16.47	16.47
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	16.47	16.47	16.47	16.47	16.47	16.47
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LC1						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LC1						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF:											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH			644,677,117.00	507,805,697.00	405,006,188.00	430,608,815.00	484,843,724.00	453,551,248.00	434,746,021.00	408,322,961.00				
B. RECEIPTS														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		35,000,795.00	35,000,795.00	118,491,895.00	63,001,430.00	63,001,430.00	118,491,895.00	63,001,430.00	63,001,430.00	63,001,430.00	63,001,430.00	63,001,430.00	
Property Taxes	8020-8079			664,267.00				32,405,939.00	1,440,264.00	664,267.00				
Miscellaneous Funds	8080-8099		204,044.00		(398,653.00)							3,513.00		
Federal Revenue	8100-8299		2,219,270.00	274,460.00	114,788.00	2,960,949.00	10,949,220.00	706,450.00	14,006,889.00	4,298,419.00				
Other State Revenue	8300-8599		8,519,900.00	8,490,342.00	16,363,739.00	413,980.00	16,477,186.00	33,552,566.00	32,893,325.00	35,538,800.00				
Other Local Revenue	8600-8799		2,182,635.00	550,172.00	8,882,444.00	2,740,325.00	5,519,178.00	6,780,027.00	2,059,689.00	6,529,486.00				
Interfund Transfers In	8900-8929						358,186.00							
All Other Financing Sources	8930-8979													
TOTAL RECEIPTS			48,126,644.00	44,980,036.00	143,454,213.00	69,116,684.00	96,273,346.00	192,295,063.00	113,401,597.00	110,035,915.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		4,791,452.00	35,945,676.00	48,996,652.00	57,693,325.00	51,939,680.00	76,125,549.00	54,757,793.00	52,817,653.00				
Classified Salaries	2000-2999		7,803,182.00	10,366,715.00	17,383,228.00	19,577,182.00	21,573,456.00	23,242,730.00	24,061,065.00	20,771,744.00				
Employee Benefits	3000-3999		6,694,271.00	11,379,294.00	32,695,294.00	33,808,691.00	38,483,309.00	44,939,725.00	40,167,001.00	35,351,985.00				
Books and Supplies	4000-4999		336,094.00	1,330,569.00	9,890,765.00	4,439,209.00	5,426,912.00	7,541,928.00	5,647,820.00	4,103,970.00				
Services	5000-5999		2,851,210.00	9,035,303.00	5,252,223.00	10,501,195.00	15,065,908.00	20,664,034.00	18,519,822.00	13,569,345.00				
Capital Outlay	6000-6999		60,198.00	21,067.00	119,411.00	181,961.00	181,670.00	522,602.00	96,239.00	496,570.00				
Other Outgo	7000-7499		48,222.00	130,326.00	516,323.00	313,160.00	193,500.00	83,366.00	378,238.00	738,890.00				
Interfund Transfers Out	7600-7629		0.00				328,174.00	820,435.00						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		22,584,629.00	68,208,950.00	114,853,896.00	126,514,723.00	133,192,609.00	173,940,369.00	143,627,978.00	127,850,157.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		2,199,904.00	4,676,458.00	31,941,372.00	144,447,099.00	6,072,518.00	6,623,770.00	4,502,894.00	62,679.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	2,199,904.00	4,676,458.00	31,941,372.00	144,447,099.00	6,072,518.00	6,623,770.00	4,502,894.00	62,679.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		164,613,339.00	84,247,053.00	34,939,062.00	32,814,151.00	445,731.00	43,783,691.00	699,573.00	1,423,589.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	164,613,339.00	84,247,053.00	34,939,062.00	32,814,151.00	445,731.00	43,783,691.00	699,573.00	1,423,589.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(162,413,435.00)	(79,570,595.00)	(2,997,690.00)	111,632,948.00	5,626,787.00	(37,159,921.00)	3,803,321.00	(1,360,910.00)
E. NET INCREASE/DECREASE (B - C + D)			(136,871,420.00)	(102,799,509.00)	25,602,627.00	54,234,909.00	(31,292,476.00)	(18,805,227.00)	(26,423,060.00)	(19,175,152.00)
F. ENDING CASH (A + E)			507,805,697.00	405,006,188.00	430,608,815.00	484,843,724.00	453,551,248.00	434,746,021.00	408,322,961.00	389,147,809.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ESTIMATES THROUGH THE MONTH OF:				June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June					
A. BEGINNING CASH	JUNE	389,147,809.00	402,201,586.00	410,840,608.00	358,939,159.00					
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	118,491,894.00	63,001,430.00	63,001,430.00	118,491,894.00	0.00		921,977,748.00	921,977,748.00	
Property Taxes	8020-8079		33,070,206.00	2,880,527.00	10,826,034.00			81,951,504.00	81,951,504.00	
Miscellaneous Funds	8080-8099	(1,399,791.00)	(421,286.00)	(399,859.00)	(31,133.00)	(1,914,526.00)		(4,389,545.00)	(4,389,545.00)	
Federal Revenue	8100-8299	2,279,157.00	16,258,167.00	9,021,091.00	8,153,276.00	50,717,833.00		121,959,969.00	121,959,969.00	
Other State Revenue	8300-8599	25,455,164.00	21,117,692.00	19,942,807.00	33,001,583.00	43,303,833.00		295,070,917.00	295,070,917.00	
Other Local Revenue	8600-8799	9,447,063.00	1,622,051.00	2,210,967.00	4,756,642.00	3,579,740.00		56,860,419.00	56,860,419.00	
Interfund Transfers In	8900-8929		742,890.00	223,678.00	357,885.00	3,445,584.00		5,486,409.00	5,486,409.00	
All Other Financing Sources	8930-8979							0.00	0.00	
TOTAL RECEIPTS		154,273,487.00	135,391,150.00	96,880,641.00	175,556,181.00	99,132,464.00	0.00	1,478,917,421.00	1,478,917,421.00	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	52,594,744.00	43,119,520.00	59,360,368.00	39,705,615.00	26,436,711.00		604,284,738.00	604,284,738.00	
Classified Salaries	2000-2999	22,035,104.00	19,433,758.00	21,847,590.00	17,091,673.00	16,924,175.00		242,111,602.00	242,111,602.00	
Employee Benefits	3000-3999	40,552,572.00	42,524,112.00	45,656,016.00	43,539,058.00	28,749,863.00		444,541,191.00	444,541,191.00	
Books and Supplies	4000-4999	8,069,753.00	3,521,160.00	4,110,364.00	15,713,795.00	59,540,705.00		129,673,044.00	129,673,044.00	
Services	5000-5999	17,427,785.00	16,203,526.00	16,254,194.00	16,075,284.00	71,318,802.00		232,738,631.00	232,738,631.00	
Capital Outlay	6000-6999	155,467.00	127,220.00	21,061.00	118,836.00	4,303,487.00		6,405,789.00	6,405,789.00	
Other Outgo	7000-7499	283,214.00	192,241.00	98,856.00	90,814.00	(1,744,401.00)		1,322,749.00	1,322,749.00	
Interfund Transfers Out	7600-7629		232,352.00	232,352.00	1,068,823.00	4,274,273.00		6,956,409.00	6,956,409.00	
All Other Financing Uses	7630-7699							0.00	0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		141,118,639.00	125,353,889.00	147,580,801.00	133,403,898.00	209,803,615.00	0.00	1,668,034,153.00	1,668,034,153.00
<u>D. BALANCE SHEET ITEMS</u>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,282,241.00			47,538,487.00			249,347,422.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,282,241.00	0.00	0.00	47,538,487.00	0.00	0.00	249,347,422.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,383,312.00	1,398,239.00	1,201,289.00	651,622.00			367,600,651.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,383,312.00	1,398,239.00	1,201,289.00	651,622.00	0.00	0.00	367,600,651.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(101,071.00)	(1,398,239.00)	(1,201,289.00)	46,886,865.00	0.00	0.00	(118,253,229.00)	
E. NET INCREASE/DECREASE (B - C + D)		13,053,777.00	8,639,022.00	(51,901,449.00)	89,039,148.00	(110,671,151.00)	0.00	(307,369,961.00)	(189,116,732.00)
F. ENDING CASH (A + E)		402,201,586.00	410,840,608.00	358,939,159.00	447,978,307.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								337,307,156.00	

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF:											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH	JUNE		447,978,307.00	382,024,354.00	315,201,722.00	341,134,015.00	327,881,659.00	307,269,174.00	312,737,039.00	286,201,297.00				
B. RECEIPTS														
LCCF/Revenue Limit Sources														
Principal Apportionment	8010-8019		35,387,095.00	35,387,095.00	119,187,237.00	63,696,772.00	63,696,772.00	119,187,237.00	63,696,772.00	63,696,772.00	63,696,771.00			
Property Taxes	8020-8079		0.00	664,267.00				32,405,939.00	1,440,264.00	664,267.00				
Miscellaneous Funds	8080-8099		204,044.00		(398,653.00)		(31,854.00)				3,513.00			
Federal Revenue	8100-8299		2,219,270.00	274,460.00	114,788.00	2,960,949.00	10,949,220.00	706,450.00	14,006,888.00	4,298,418.00				
Other State Revenue	8300-8599		8,231,159.00	8,202,603.00	15,809,169.00	399,950.00	15,918,772.00	32,415,464.00	31,778,565.00	34,842,736.00				
Other Local Revenue	8600-8799		1,971,513.00	496,955.00	8,023,262.00	2,475,259.00	4,985,318.00	6,124,207.00	1,860,459.00	5,897,901.00				
Interfund Transfers In	8900-8929						332,072.00							
All Other Financing Sources	8930-8979													
TOTAL RECEIPTS			48,013,081.00	45,025,380.00	142,735,803.00	69,532,930.00	95,850,300.00	191,171,369.00	112,782,948.00	109,403,606.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		4,769,369.00	35,780,012.00	48,770,838.00	57,427,430.00	47,718,738.00	75,774,705.00	54,505,427.00	52,574,230.00				
Classified Salaries	2000-2999		8,016,803.00	10,611,254.00	17,226,963.00	18,964,300.00	20,000,048.00	23,741,878.00	24,536,847.00	21,182,483.00				
Employee Benefits	3000-3999		7,684,316.00	12,361,149.00	31,643,380.00	33,754,831.00	34,421,276.00	39,866,405.00	42,102,025.00	37,295,426.00				
Books and Supplies	4000-4999		312,046.00	1,235,363.00	9,183,053.00	4,121,570.00	5,038,601.00	7,002,281.00	5,243,702.00	3,810,319.00				
Services	5000-5999		2,522,298.00	7,993,001.00	4,646,333.00	9,289,789.00	13,327,921.00	18,280,253.00	16,383,396.00	12,004,000.00				
Capital Outlay	6000-6999		37,522.00	13,131.00	74,430.00	113,418.00	113,237.00	325,743.00	59,987.00	309,517.00				
Other Outgo	7000-7499		48,222.00	130,326.00	516,323.00	313,160.00	193,500.00	83,366.00	378,238.00	738,890.00				
Interfund Transfers Out	7600-7629						309,304.00	773,259.00						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(2,500,000.00)
TOTAL DISBURSEMENTS			20,890,576.00	65,624,236.00	109,561,320.00	121,484,498.00	118,622,625.00	163,347,890.00	140,709,622.00	125,414,865.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		874,610.00	1,859,208.00	12,698,856.00	57,427,491.00	2,414,236.00	2,633,397.00	1,790,205.00	24,919.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	874,610.00	1,859,208.00	12,698,856.00	57,427,491.00	2,414,236.00	2,633,397.00	1,790,205.00	24,919.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		93,951,068.00	48,082,984.00	19,941,046.00	18,728,279.00	254,396.00	24,989,011.00	399,273.00	812,496.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	93,951,068.00	48,082,984.00	19,941,046.00	18,728,279.00	254,396.00	24,989,011.00	399,273.00	812,496.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(93,076,458.00)	(46,223,776.00)	(7,242,190.00)	38,699,212.00	2,159,840.00	(22,355,614.00)	1,390,932.00	(787,577.00)
E. NET INCREASE/DECREASE (B - C + D)			(65,953,953.00)	(66,822,632.00)	25,932,293.00	(13,252,356.00)	(20,612,485.00)	5,467,865.00	(26,535,742.00)	(16,798,836.00)
F. ENDING CASH (A + E)			382,024,354.00	315,201,722.00	341,134,015.00	327,881,659.00	307,269,174.00	312,737,039.00	286,201,297.00	269,402,461.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ESTIMATES THROUGH THE MONTH OF:					TOTAL	BUDGET
		March	April	May	June	Adjustments		
A. BEGINNING CASH	JUNE	269,402,461.00	285,215,196.00	296,060,134.00	246,109,811.00			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	119,187,235.00	63,696,771.00	63,696,771.00	119,187,237.00		929,703,765.00	929,703,765.00
Property Taxes	8020-8079		33,070,206.00	2,880,527.00	10,826,034.00		81,951,504.00	81,951,504.00
Miscellaneous Funds	8080-8099	(1,399,791.00)	(421,286.00)	(399,859.00)	(31,133.00)	(1,914,526.00)	(4,389,545.00)	(4,389,545.00)
Federal Revenue	8100-8299	2,279,157.00	16,258,166.00	9,021,091.00	8,153,276.00	50,717,832.00	121,959,965.00	121,959,965.00
Other State Revenue	8300-8599	24,592,484.00	20,673,131.00	19,266,942.00	32,289,836.00	40,650,106.00	285,070,917.00	285,070,917.00
Other Local Revenue	8600-8799	8,533,267.00	1,465,153.00	1,997,104.00	4,296,542.00	3,233,479.00	51,360,419.00	51,360,419.00
Interfund Transfers In	8900-8929		688,718.00	207,370.00	331,793.00	3,564,384.00	5,456,409.00	5,456,409.00
All Other Financing Sources	8930-8979						0.00	0.00
TOTAL RECEIPTS		153,192,352.00	135,430,859.00	96,669,946.00	175,053,585.00	96,251,275.00	1,471,113,434.00	1,471,113,434.00
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	52,352,348.00	42,920,792.00	59,086,790.00	43,522,622.00	26,296,437.00	601,499,738.00	601,499,738.00
Classified Salaries	2000-2999	22,470,825.00	21,818,040.00	24,240,055.00	17,429,642.00	16,659,964.00	246,899,102.00	246,899,102.00
Employee Benefits	3000-3999	41,486,922.00	43,455,015.00	46,581,443.00	44,468,187.00	28,643,658.00	443,764,033.00	443,764,033.00
Books and Supplies	4000-4999	7,492,339.00	3,269,211.00	3,816,256.00	14,589,428.00	55,280,395.00	120,394,564.00	120,394,564.00
Services	5000-5999	15,417,335.00	14,334,305.00	14,379,128.00	14,220,856.00	63,091,543.00	205,890,158.00	205,890,158.00
Capital Outlay	6000-6999	96,904.00	79,297.00	13,128.00	74,072.00	2,682,403.00	3,992,789.00	3,992,789.00
Other Outgo	7000-7499	283,214.00	192,241.00	98,856.00	90,814.00	(1,744,401.00)	1,322,749.00	1,322,749.00
Interfund Transfers Out	7600-7629		218,992.00	218,992.00	1,007,365.00	4,028,497.00	6,556,409.00	6,556,409.00
All Other Financing Uses	7630-7699	(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(2,500,000.00)		(30,000,000.00)	(30,000,000.00)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		137,099,887.00	123,787,893.00	145,934,648.00	132,902,986.00	194,938,496.00	0.00	1,600,319,542.00	1,600,319,542.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	509,778.00			18,899,764.00			99,132,464.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		509,778.00	0.00	0.00	18,899,764.00	0.00	0.00	99,132,464.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	789,508.00	798,028.00	685,621.00	371,905.00			209,803,615.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		789,508.00	798,028.00	685,621.00	371,905.00	0.00	0.00	209,803,615.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(279,730.00)	(798,028.00)	(685,621.00)	18,527,859.00	0.00	0.00	(110,671,151.00)	
E. NET INCREASE/DECREASE (B - C + D)									
		15,812,735.00	10,844,938.00	(49,950,323.00)	60,678,458.00	(98,687,221.00)	0.00	(239,877,259.00)	(129,206,108.00)
F. ENDING CASH (A + E)									
		285,215,196.00	296,060,134.00	246,109,811.00	306,788,269.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								208,101,048.00	

ANNUAL BUDGET REPORT:
July 1, 2024 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X - If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Education Center - 2309 Tulare Street, Fresno CA 93721

Date: June 07, 2024

Adoption Date: June 20, 2024

Signed: 

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

Public Hearing:

Place: Education Center - 2309
Tulare Street, Fresno CA
93721

Date: June 12, 2024

Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: Kim Kelstrom

Title: Chief Executive, Fiscal Services

Telephone: 559-457-3907

E-mail: kim.kelstrom@fresnounified.org

Criteria and Standards Review Summary

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

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	581,346,589.00	301	3,332,534.00	303	578,014,055.00	305	9,375,240.00	69,760,273.00	307	508,253,782.00	309
2000 - Classified Salaries	205,931,597.00	311	2,254,218.00	313	203,677,379.00	315	11,573,755.00	29,020,066.00	317	174,657,313.00	319
3000 - Employee Benefits	448,417,319.00	321	42,390,902.00	323	406,026,417.00	325	10,241,013.00	32,503,976.00	327	373,522,441.00	329
4000 - Books, Supplies Equip Replace. (6500)	138,860,254.00	331	5,424,202.00	333	133,436,052.00	335	11,062,242.00	84,013,710.00	337	49,422,342.00	339
5000 - Services . . . & 7300 - Indirect Costs	219,459,643.00	341	5,650,526.00	343	213,809,117.00	345	17,896,774.00	85,206,826.00	347	128,602,291.00	349
TOTAL					1,534,963,020.00	365	TOTAL			1,234,458,169.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	439,420,180.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	36,401,389.00	380
3. STRS.	3101 & 3102	161,804,203.00	382
4. PERS.	3201 & 3202	9,454,752.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	9,145,035.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	81,212,064.00	385
7. Unemployment Insurance.	3501 & 3502	231,120.00	390
8. Workers' Compensation Insurance.	3601 & 3602	6,039,459.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	221,190.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		743,929,392.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		3,120,467.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		530,599.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		57,033,060.00	396
14. TOTAL SALARIES AND BENEFITS.		683,775,865.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.39%	
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)	55.39%
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)	1,234,458,169.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Override includes one-time funding supports and grants that include contracted support for non-classroom instruction.	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	604,284,738.00	301	3,362,505.00	303	600,922,233.00	305	9,209,795.00	45,865,529.00	307	555,056,704.00	309
2000 - Classified Salaries	242,111,602.00	311	2,513,373.00	313	239,598,229.00	315	11,524,013.00	33,614,446.00	317	205,983,783.00	319
3000 - Employee Benefits	444,541,191.00	321	39,786,076.00	323	404,755,115.00	325	11,387,570.00	34,681,037.00	327	370,074,078.00	329
4000 - Books, Supplies Equip Replace. (6500)	129,873,621.00	331	2,248,982.00	333	127,624,639.00	335	18,662,275.00	71,933,662.00	337	55,690,977.00	339
5000 - Services . . . & 7300 - Indirect Costs	230,027,834.00	341	3,304,115.00	343	226,723,719.00	345	13,732,802.00	149,045,823.00	347	77,677,896.00	349
TOTAL					1,599,623,935.00	365	TOTAL			1,264,483,438.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	749,663,367.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	3,151,999.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	505,712.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	30,757,488.00	396
14. TOTAL SALARIES AND BENEFITS.	715,753,880.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	56.60%	
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)	56.60%
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).	1,264,483,438.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Override includes one-time funding supports and grants that include contracted support for non-classroom instruction.

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	883,477,510.65		883,477,510.65		36,680,062.00	846,797,448.65	32,869,725.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	60,835,806.00	8,689,109.00	69,524,915.00			69,524,915.00	
Net Pension Liability	492,432,000.00	370,323,000.00	862,755,000.00			862,755,000.00	
Total/Net OPEB Liability	987,304,445.00	(343,297,475.00)	644,006,970.00		5,350,000.00	638,656,970.00	
Compensated Absences Payable	4,023,694.00	2,124.00	4,025,818.00			4,025,818.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,428,073,455.65	35,716,758.00	2,463,790,213.65	0.00	42,030,062.00	2,421,760,151.65	32,869,725.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,770,242,694.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	369,275,877.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	248,749.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	26,202,168.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,424,408.00
5. Interfund Transfers Out	All	9300	7600-7629	4,856,409.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,501,679.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				41,233,413.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,359,733,404.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				62,195.36
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,862.30
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

<p>A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		
	1,148,827,862.70	18,522.23
	0.00	0.00
	1,148,827,862.70	18,522.23
	1,033,945,076.43	16,670.01
	1,359,733,404.00	21,862.30
	0.00	0.00

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 48,016,874.00
- 2. Contracted general administrative positions not paid through pay roll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,146,941,057.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.19%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 44,770,085.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 14,520,930.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	141,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	6,903,560.02
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	5,494.05
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	66,341,569.07
9. Carry-Forward Adjustment (Part IV, Line F)	16,666,471.77
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	83,008,040.84
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	893,430,026.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	171,345,537.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	133,827,829.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	63,847,789.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	379,609.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,809,571.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,729,602.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,285,971.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	44,673.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	157,859,208.98
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	125,628.95
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,826,564.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,647,027.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	28,137,031.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	36,843,442.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,512,139,508.93
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.39%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.49%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	66,341,569.07
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(3,101,200.43)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.08%) times Part III, Line B19); zero if negative	16,666,471.77
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.08%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.08%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	16,666,471.77
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	16,666,471.77

Approved indirect cost rate: 3.08%
Highest rate used in any program: 3.08%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	55,130,736.00	1,698,027.00	3.08%
01	3010	60,332,611.00	1,858,244.00	3.08%
01	3060	553,197.00	16,268.00	2.94%
01	3061	108,896.00	3,354.00	3.08%
01	3110	14,552.00	448.00	3.08%
01	3182	2,376,930.00	73,209.00	3.08%
01	3213	83,028,522.00	2,557,278.00	3.08%
01	3214	20,164,496.00	621,066.00	3.08%
01	3305	609,448.00	18,771.00	3.08%
01	3309	38,830.00	1,196.00	3.08%
01	3310	14,571,300.00	448,796.00	3.08%
01	3311	22,775.00	701.00	3.08%
01	3312	2,818,469.00	86,809.00	3.08%
01	3315	295,110.00	9,089.00	3.08%
01	3318	102,769.00	3,165.00	3.08%
01	3326	58,813.00	1,811.00	3.08%
01	3327	810,935.00	24,978.00	3.08%
01	3345	2,362.00	72.00	3.05%
01	3385	84,113.00	2,591.00	3.08%
01	3395	25,606.00	788.00	3.08%
01	3550	1,056,726.00	32,542.00	3.08%
01	4035	10,477,174.00	322,697.00	3.08%
01	4124	1,841,525.00	56,719.00	3.08%
01	4201	23,290.00	717.00	3.08%
01	4203	1,507,118.00	46,419.00	3.08%
01	4510	41,332.00	1,273.00	3.08%
01	5630	22,302.00	686.00	3.08%
01	5632	39,727.00	1,223.00	3.08%
01	5634	550,921.00	16,968.00	3.08%
01	5810	2,566,310.00	62,773.00	2.45%
01	6010	15,683,957.00	483,066.00	3.08%
01	6211	327,667.00	10,092.00	3.08%
01	6266	2,980,556.00	91,801.00	3.08%
01	6331	955,379.00	29,426.00	3.08%
01	6385	88,648.00	2,730.00	3.08%
01	6387	1,437,620.00	44,279.00	3.08%
01	6388	2,354,316.00	72,513.00	3.08%
01	6500	147,536,562.00	4,544,126.00	3.08%

Budget, July 1
2023-24 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

01	6510	1,807,157.00	55,660.00	3.08%
01	6520	451,766.00	13,914.00	3.08%
01	6546	2,908,761.00	89,590.00	3.08%
01	6547	5,063,430.00	155,954.00	3.08%
01	6770	2,103,124.00	21,031.00	1.00%
01	7085	296,514.00	9,133.00	3.08%
01	7220	353,752.00	10,896.00	3.08%
01	7311	119,123.00	3,669.00	3.08%
01	7388	1,008,984.00	31,077.00	3.08%
01	7412	947,947.00	29,197.00	3.08%
01	7413	794,987.00	24,486.00	3.08%
01	7425	148,454.00	4,572.00	3.08%
01	7435	8,356,479.00	257,380.00	3.08%
01	7810	375,791.00	11,573.00	3.08%
01	8150	41,321,864.00	1,272,713.00	3.08%
01	9010	10,887,809.00	98,722.00	0.91%
11	3555	75,900.00	2,338.00	3.08%
11	5810	361,520.00	11,142.00	3.08%
11	6391	6,742,837.00	202,529.00	3.00%
12	5025	401,639.00	12,371.00	3.08%
12	5035	1,044,999.00	32,186.00	3.08%
12	5059	350,000.00	10,780.00	3.08%
12	6040	2,219,693.00	68,367.00	3.08%
12	6052	38,805.00	1,195.00	3.08%
12	6053	504,000.00	15,523.00	3.08%
12	6105	20,368,658.00	627,355.00	3.08%
12	6128	883,803.00	27,221.00	3.08%
12	7810	576,221.00	17,748.00	3.08%
12	9010	1,937,609.00	56,434.00	2.91%
13	5310	30,347,109.00	934,690.00	3.08%
13	5320	6,054,129.00	186,343.00	3.08%
13	5810	126,805.00	3,906.00	3.08%
13	9010	315,399.00	5,225.00	1.66%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		4,849,926.06	4,849,926.06
2. State Lottery Revenue	8560	11,582,032.00		4,664,304.00	16,246,336.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		11,582,032.00	0.00	9,514,230.06	21,096,262.06
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,929,864.00		0.00	7,929,864.00
2. Classified Salaries	2000-2999	61,577.00		0.00	61,577.00
3. Employee Benefits	3000-3999	3,499,528.00		0.00	3,499,528.00
4. Books and Supplies	4000-4999	0.00		3,984,161.00	3,984,161.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	91,063.00			91,063.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		11,582,032.00	0.00	3,984,161.00	15,566,193.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	5,530,069.06	5,530,069.06
D. COMMENTS:					

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

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

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

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	999,539,707.00	0.97%	1,009,209,708.00	2.16%	1,030,964,524.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	25,813,439.00	0.00%	25,813,439.00	0.00%	25,813,439.00
4. Other Local Revenues	8600-8799	25,160,131.00	-21.86%	19,660,131.00	-5.09%	18,660,131.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(168,987,128.00)	4.26%	(176,184,795.00)	-0.64%	(175,061,694.00)
6. Total (Sum lines A1 thru A5c)		881,556,149.00	-0.34%	878,528,483.00	2.49%	900,406,400.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				433,916,737.00		445,431,737.00
b. Step & Column Adjustment				1,900,000.00		1,900,000.00
c. Cost-of-Living Adjustment				16,275,000.00		450,000.00
d. Other Adjustments				(6,660,000.00)		(20,035,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	433,916,737.00	2.65%	445,431,737.00	-3.97%	427,746,737.00
2. Classified Salaries						
a. Base Salaries				139,320,338.00		148,757,838.00
b. Step & Column Adjustment				1,000,000.00		1,000,000.00
c. Cost-of-Living Adjustment				8,137,500.00		225,000.00
d. Other Adjustments				300,000.00		(4,137,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	139,320,338.00	6.77%	148,757,838.00	-1.96%	145,845,338.00
3. Employee Benefits	3000-3999	266,667,511.00	1.83%	271,540,353.00	-1.60%	267,203,315.00
4. Books and Supplies	4000-4999	51,893,711.00	4.16%	54,052,091.00	-16.28%	45,252,091.00
5. Services and Other Operating Expenditures	5000-5999	106,009,973.00	-3.85%	101,926,973.00	1.39%	103,346,973.00
6. Capital Outlay	6000-6999	3,164,155.00	-76.26%	751,155.00	0.00%	751,155.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,729,188.00	0.00%	1,729,188.00	0.00%	1,729,188.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,045,961.00)	0.00%	(20,045,961.00)	0.00%	(20,045,961.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%	(30,000,000.00)	33.33%	(40,000,000.00)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		984,155,652.00	-0.86%	975,643,374.00	-4.34%	933,328,836.00

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

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)		(102,599,503.00)		(97,114,891.00)		(32,922,436.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		318,264,089.07		215,664,586.07		118,549,695.07
2. Ending Fund Balance (Sum lines C and D1)		215,664,586.07		118,549,695.07		85,627,259.07
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,262,094.01		5,262,094.00		5,262,094.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	75,950,000.00		16,450,000.00		8,950,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	134,452,492.06		96,837,601.07		71,415,165.07
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		215,664,586.07		118,549,695.07		85,627,259.07
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	134,452,492.06		96,837,601.07		71,415,165.07
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)		134,452,492.06		96,837,601.07		71,415,165.07
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.						
The 2025/26 budget includes for certificated reductions due to enrollment, adjust longer day and pl days offset by 1x support from block grant. Classified assumes minimum wage adjustment. The 2026/27 budget includes for certificated reduction of one-time salary increase in 24/25 and 25/26, certified reductions due to enrollment, adjust longer day and pl days. Classified assumes reduction of one-time salary increase in 24/25 and 25/26 and minimum wage increase.						

Budget, July 1
General Fund
Multiyear Projections
Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	121,959,969.00	0.00%	121,959,965.00	0.00%	121,959,965.00
3. Other State Revenues	8300-8599	269,257,478.00	-3.71%	259,257,478.00	0.00%	259,257,478.00
4. Other Local Revenues	8600-8799	31,700,288.00	0.00%	31,700,288.00	0.00%	31,700,288.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,456,409.00	0.00%	5,456,409.00	0.00%	5,456,409.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	168,987,128.00	4.26%	176,184,795.00	-0.64%	175,061,694.00
6. Total (Sum lines A1 thru A5c)		597,361,272.00	-0.47%	594,558,935.00	-0.19%	593,435,834.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				170,368,001.00		156,068,001.00
b. Step & Column Adjustment				550,000.00		550,000.00
c. Cost-of-Living Adjustment				3,150,000.00		1,750,000.00
d. Other Adjustments				(18,000,000.00)		(3,500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	170,368,001.00	-8.39%	156,068,001.00	-0.77%	154,868,001.00
2. Classified Salaries						
a. Base Salaries				102,791,264.00		98,141,264.00
b. Step & Column Adjustment				275,000.00		275,000.00
c. Cost-of-Living Adjustment				1,575,000.00		875,000.00
d. Other Adjustments				(6,500,000.00)		(1,750,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	102,791,264.00	-4.52%	98,141,264.00	-0.61%	97,541,264.00
3. Employee Benefits	3000-3999	177,873,680.00	-3.18%	172,223,680.00	0.43%	172,957,976.00
4. Books and Supplies	4000-4999	77,779,333.00	-14.70%	66,342,473.00	-0.51%	66,003,643.00
5. Services and Other Operating Expenditures	5000-5999	126,728,658.00	-17.96%	103,963,185.00	-18.97%	84,244,618.00
6. Capital Outlay	6000-6999	3,241,634.00	0.00%	3,241,634.00	0.00%	3,241,634.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,304,358.00	0.00%	2,304,358.00	0.00%	2,304,358.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	17,335,164.00	0.00%	17,335,164.00	0.00%	17,335,164.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,456,409.00	0.00%	5,456,409.00	0.00%	5,456,409.00
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)		683,878,501.00	-8.60%	625,076,168.00	-3.38%	603,953,067.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(86,517,229.00)		(30,517,233.00)		(10,517,233.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		245,185,453.51		158,668,224.51		128,150,991.51
2. Ending Fund Balance (Sum lines C and D1)		158,668,224.51		128,150,991.51		117,633,758.51
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	158,668,224.70		128,150,991.51		117,633,758.51
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	(.19)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		158,668,224.51		128,150,991.51		117,633,758.51
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.						
The 2025/26 includes for certificated and classified reduction of block grant funds and carry over. The 2026/27 includes for certificated and classified reduction of one-time salary increase for 24/25 and 25/26.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	999,539,707.00	0.97%	1,009,209,708.00	2.16%	1,030,964,524.00
2. Federal Revenues	8100-8299	121,959,969.00	0.00%	121,959,965.00	0.00%	121,959,965.00
3. Other State Revenues	8300-8599	295,070,917.00	-3.39%	285,070,917.00	0.00%	285,070,917.00
4. Other Local Revenues	8600-8799	56,860,419.00	-9.67%	51,360,419.00	-1.95%	50,360,419.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,486,409.00	0.00%	5,486,409.00	0.00%	5,486,409.00
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)		1,478,917,421.00	-0.39%	1,473,087,418.00	1.41%	1,493,842,234.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				604,284,738.00		601,499,738.00
b. Step & Column Adjustment				2,450,000.00		2,450,000.00
c. Cost-of-Living Adjustment				19,425,000.00		2,200,000.00
d. Other Adjustments				(24,660,000.00)		(23,535,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	604,284,738.00	-0.46%	601,499,738.00	-3.14%	582,614,738.00
2. Classified Salaries						
a. Base Salaries				242,111,602.00		246,899,102.00
b. Step & Column Adjustment				1,275,000.00		1,275,000.00
c. Cost-of-Living Adjustment				9,712,500.00		1,100,000.00
d. Other Adjustments				(6,200,000.00)		(5,887,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	242,111,602.00	1.98%	246,899,102.00	-1.42%	243,386,602.00
3. Employee Benefits	3000-3999	444,541,191.00	-0.17%	443,764,033.00	-0.81%	440,161,291.00
4. Books and Supplies	4000-4999	129,673,044.00	-7.16%	120,394,564.00	-7.59%	111,255,734.00
5. Services and Other Operating Expenditures	5000-5999	232,738,631.00	-11.54%	205,890,158.00	-8.89%	187,591,591.00
6. Capital Outlay	6000-6999	6,405,789.00	-37.67%	3,992,789.00	0.00%	3,992,789.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,033,546.00	0.00%	4,033,546.00	0.00%	4,033,546.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,710,797.00)	0.00%	(2,710,797.00)	0.00%	(2,710,797.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,956,409.00	0.00%	6,956,409.00	0.00%	6,956,409.00
b. Other Uses	7630-7699	0.00	0.00%	(30,000,000.00)	33.33%	(40,000,000.00)
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,668,034,153.00	-4.04%	1,600,719,542.00	-3.96%	1,537,281,903.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(189,116,732.00)		(127,632,124.00)		(43,439,669.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		563,449,542.58		374,332,810.58		246,700,686.58
2. Ending Fund Balance (Sum lines C and D1)		374,332,810.58		246,700,686.58		203,261,017.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,262,094.01		5,262,094.00		5,262,094.00
b. Restricted	9740	158,668,224.70		128,150,991.51		117,633,758.51
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	75,950,000.00		16,450,000.00		8,950,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	134,452,492.06		96,837,601.07		71,415,165.07
2. Unassigned/Unappropriated	9790	(.19)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		374,332,810.58		246,700,686.58		203,261,017.58
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	134,452,492.06		96,837,601.07		71,415,165.07
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.19)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		134,452,491.87		96,837,601.07		71,415,165.07
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.06%		6.05%		4.65%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		61,975.48		61,075.48		60,175.48
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		1,668,034,153.00		1,600,719,542.00		1,537,281,903.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		1,668,034,153.00		1,600,719,542.00		1,537,281,903.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		33,360,683.06		32,014,390.84		30,745,638.06
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)						
		33,360,683.06		32,014,390.84		30,745,638.06
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	4,845.00	0.00	0.00	(2,215,353.00)				
Other Sources/Uses Detail					4,063,259.00	4,856,409.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	43,472.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	2,749.00	0.00	216,009.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	26,412.00	0.00	869,180.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(695,029.00)	1,130,164.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	28,957.00	0.00						
Other Sources/Uses Detail					3,356,409.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	135,952.00	0.00						
Other Sources/Uses Detail					0.00	69,287,966.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	30,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	350,999.00	0.00						
Other Sources/Uses Detail					65,254,707.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	101,643.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	695,029.00	(695,029.00)	2,215,353.00	(2,215,353.00)	76,174,375.00	76,174,375.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(4,169,793.00)	0.00	(2,710,797.00)				
Other Sources/Uses Detail					5,486,409.00	6,956,409.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	6,304.00	0.00	234,534.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	246,265.00	0.00	1,147,561.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	184,004.00	0.00	1,328,702.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	74,326.00	0.00						
Other Sources/Uses Detail					5,456,409.00	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								

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
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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	79,446,611.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	22,650.00	0.00						
Other Sources/Uses Detail					0.00	40,500.00		
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	3,544,723.00	0.00						
Other Sources/Uses Detail					74,000,702.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	(19,500.00)						
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		

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								
53 TAX OVERRIDE FUND								
Expenditure Detail								
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	111,021.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
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								

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								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,189,293.00	(4,189,293.00)	2,710,797.00	(2,710,797.00)	88,443,520.00	88,443,520.00		

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	61,975.48	
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	66,881	66,904		
Charter School				
Total ADA	66,881	66,904	N/A	Met
Second Prior Year (2022-23)				
District Regular	66,434	66,434		
Charter School				
Total ADA	66,434	66,434	0.0%	Met
First Prior Year (2023-24)				
District Regular	64,916	64,917		
Charter School		0		
Total ADA	64,916	64,917	N/A	Met
Budget Year (2024-25)				
District Regular	63,351			
Charter School	0			
Total ADA	63,351			

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)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	70,503	69,516		
Charter School				
Total Enrollment	70,503	69,516	1.4%	Not Met
Second Prior Year (2022-23)				
District Regular	69,455	69,281		
Charter School				
Total Enrollment	69,455	69,281	0.3%	Met
First Prior Year (2023-24)				
District Regular	69,275	68,362		
Charter School				
Total Enrollment	69,275	68,362	1.3%	Not Met
Budget Year (2024-25)				
District Regular	67,462			
Charter School				
Total Enrollment	67,462			

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)

The district experienced a decline in enrollment during the pandemic and although anticipated a decline in 2023/24, the decline was greater. The 2024/25 anticipates a decline.

- 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)

The district experienced a decline in enrollment during the pandemic and although anticipated a decline in 2023/24, the decline was greater. The 2024/25 anticipates a decline.

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	58,744	69,516	
Charter School		0	
Total ADA/Enrollment	58,744	69,516	84.5%
Second Prior Year (2022-23)			
District Regular	62,383	69,281	
Charter School	0		
Total ADA/Enrollment	62,383	69,281	90.0%
First Prior Year (2023-24)			
District Regular	62,195	68,362	
Charter School			
Total ADA/Enrollment	62,195	68,362	91.0%
		Historical Average Ratio:	88.5%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		89.0%

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	61,975	67,462		
Charter School	0			
Total ADA/Enrollment	61,975	67,462	91.9%	Not Met
1st Subsequent Year (2025-26)				
District Regular	61,075	66,562		
Charter School				
Total ADA/Enrollment	61,075	66,562	91.8%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	60,175	65,662		
Charter School				
Total ADA/Enrollment	60,175	65,662	91.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

The 2021/22 pandemic year was an anomaly. In addition, the district will implement absentee resources to address lower attendance rates post-pandemic.

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)	64,917.20	63,351.32	62,134.18	61,695.32
b. Prior Year ADA (Funded)		64,917.20	63,351.32	62,134.18
c. Difference (Step 1a minus Step 1b)		(1,565.88)	(1,217.14)	(438.86)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.41%)	(1.92%)	(.71%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		1,012,160,191.00	999,539,707.00	1,007,265,724.00
b1. COLA percentage		1.07%	2.73%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		10,830,114.04	27,287,434.00	31,325,964.02
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.73%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(1.34%)	.81%	2.40%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-2.34% to -0.34%	-0.19% to 1.81%	1.40% to 3.40%

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)	81,951,504.00	81,951,504.00	81,951,504.00	81,951,504.00
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)	1,016,449,994.00	1,003,929,252.00	1,002,795,410.00	1,024,748,956.00
District's Projected Change in LCFF Revenue:		(1.23%)	(.11%)	2.19%
LCFF Revenue Standard		-2.34% to -0.34%	-0.19% to 1.81%	1.40% to 3.40%
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)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	603,579,879.59	
Second Prior Year (2022-23)	693,174,575.13	832,267,777.50	83.3%
First Prior Year (2023-24)	782,481,720.00	935,264,857.00	83.7%
	Historical Average Ratio:		85.0%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.0% to 88.0%	82.0% to 88.0%	82.0% to 88.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	839,904,586.00		
1st Subsequent Year (2025-26)	865,729,928.00	1,004,143,374.00	86.2%	Met
2nd Subsequent Year (2026-27)	840,795,390.00	971,828,836.00	86.5%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.34%)	.81%	2.40%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.34% to 8.66%	-9.19% to 10.81%	-7.60% to 12.40%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.34% to 3.66%	-4.19% to 5.81%	-2.60% to 7.40%

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)	369,371,751.00		
Budget Year (2024-25)	121,959,969.00	(66.98%)	Yes
1st Subsequent Year (2025-26)	121,959,965.00	0.00%	No
2nd Subsequent Year (2026-27)	121,959,965.00	0.00%	No

Explanation:
(required if Yes)

In 2023/24, ESSER Recovery Funds are to be obligated by September 30, 2024. Any carry over into 2024/25 will be recognized in a future budget revision.

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

First Prior Year (2023-24)	317,526,248.00		
Budget Year (2024-25)	295,070,917.00	(7.07%)	Yes
1st Subsequent Year (2025-26)	285,070,917.00	(3.39%)	No
2nd Subsequent Year (2026-27)	285,070,917.00	0.00%	No

Explanation:
(required if Yes)

In 2023/24, the state provided one-time block grants.

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

First Prior Year (2023-24)	69,024,983.00		
Budget Year (2024-25)	56,860,419.00	(17.62%)	Yes
1st Subsequent Year (2025-26)	51,360,419.00	(9.67%)	Yes
2nd Subsequent Year (2026-27)	50,360,419.00	(1.95%)	No

Explanation:
(required if Yes)

In 2023/24, unrealized loss will decrease based on the third quarter rate of \$11.5 million and for 2024/25 \$4.0 million based on lower cash on hand.

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

First Prior Year (2023-24)	133,440,836.00		
Budget Year (2024-25)	129,673,044.00	(2.82%)	No
1st Subsequent Year (2025-26)	120,394,564.00	(7.16%)	Yes
2nd Subsequent Year (2026-27)	111,255,734.00	(7.59%)	Yes

Explanation:
(required if Yes)

The district has plans for to utilize one-time block grants in 2025/26 and 2026/27 and assumes spending carry over funds in 2024/25.

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

First Prior Year (2023-24)	221,674,996.00		
Budget Year (2024-25)	232,738,631.00	4.99%	Yes
1st Subsequent Year (2025-26)	205,890,158.00	(11.54%)	Yes
2nd Subsequent Year (2026-27)	187,591,591.00	(8.89%)	Yes

Explanation:
(required if Yes)

In 2024/25, the district will receive equity multiplier funds and carry over of funds, along with utilization of the Learning Recovery Block Grant in a phased approach through 2027/28.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2023-24)	755,922,982.00		
Budget Year (2024-25)	473,891,305.00	(37.31%)	Not Met
1st Subsequent Year (2025-26)	458,391,301.00	(3.27%)	Met
2nd Subsequent Year (2026-27)	457,391,301.00	(.22%)	Met

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

First Prior Year (2023-24)	355,115,832.00		
Budget Year (2024-25)	362,411,675.00	2.05%	Met
1st Subsequent Year (2025-26)	326,284,722.00	(9.97%)	Not Met
2nd Subsequent Year (2026-27)	298,847,325.00	(8.41%)	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)

In 2023/24, ESSER Recovery Funds are to be obligated by September 30, 2024. Any carry over into 2024/25 will be recognized in a future budget revision.

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

In 2023/24, the state provided one-time block grants.

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

In 2023/24, unrealized loss will decrease based on the third quarter rate of \$11.5 million and for 2024/25 \$4.0 million based on lower cash on hand.

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

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

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

The district has plans for to utilize one-time block grants in 2025/26 and 2026/27 and assumes spending carry over funds in 2024/25.

In 2024/25, the district will receive equity multiplier funds and carry over of funds, along with utilization of the Learning Recovery Block Grant in a phased approach through 2027/28.

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)

1,621,724,097.00

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

3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
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c. Net Budgeted Expenditures and Other Financing Uses

1,621,724,097.00	48,651,722.91	48,679,373.00	Met
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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)

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)	146,783,298.38	132,954,758.06	156,551,995.06
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	146,783,298.38	132,954,758.06	156,551,995.06
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,268,584,679.62	1,452,182,054.25	1,770,242,694.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	1,268,584,679.62	1,452,182,054.25	1,770,242,694.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.6%	9.2%	8.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.9%	3.1%	2.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	97,174,695.88	687,500,252.40	N/A	Met
Second Prior Year (2022-23)	43,752,415.93	833,767,777.50	N/A	Met
First Prior Year (2023-24)	(10,125,660.00)	936,764,857.00	1.1%	Met
Budget Year (2024-25) (Information only)	(102,599,503.00)	984,155,652.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2021-22)	183,024,752.00	199,504,143.26	N/A	Met
Second Prior Year (2022-23)	287,803,315.00	284,637,333.14	1.1%	Not Met
First Prior Year (2023-24)	335,466,971.00	328,389,749.07	2.1%	Not Met
Budget Year (2024-25) (Information only)	318,264,089.07			

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 NOT MET - Unrestricted general fund beginning balance 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 the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

In 2022/23, the district allocated additional one-time facility funds. In 2023/24, the district settled with employee unions during the year and is reflective of the negotiations.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2024-25)	447,978,307.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.)	61,975	61,075	60,175
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?

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)
Special Education Pass-through Funds	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,668,034,153.00	1,600,719,542.00	1,537,281,903.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,668,034,153.00	1,600,719,542.00	1,537,281,903.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	33,360,683.06	32,014,390.84	30,745,638.06
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)	33,360,683.06	32,014,390.84	30,745,638.06

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)	134,452,492.06	96,837,601.07	71,415,165.07
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)	(.19)	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)	134,452,491.87	96,837,601.07	71,415,165.07
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.06%	6.05%	4.65%
District's Reserve Standard (Section 10B, Line 7):	33,360,683.06	32,014,390.84	30,745,638.06
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(144,107,126.00)			
Budget Year (2024-25)	(168,987,128.00)	24,880,002.00	17.3%	Not Met
1st Subsequent Year (2025-26)	(176,184,795.00)	7,197,667.00	4.3%	Met
2nd Subsequent Year (2026-27)	(175,061,694.00)	(1,123,101.00)	(.6%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	4,063,259.00			
Budget Year (2024-25)	5,486,409.00	1,423,150.00	35.0%	Not Met
1st Subsequent Year (2025-26)	5,486,409.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	5,486,409.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	4,856,409.00			
Budget Year (2024-25)	6,956,409.00	2,100,000.00	43.2%	Not Met
1st Subsequent Year (2025-26)	6,956,409.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	6,956,409.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:** (required if NOT met) The 2024/25 budget includes increased support for special education for lower class size reduction and annual stipends for all special education teachers.
- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.
- Explanation:** (required if NOT met) The 2024/25 budget includes planned support for deferred maintenance projects.

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

Explanation:

(required if NOT met)

The 2024/25 budget includes planned support for deferred maintenance projects.

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multi-year 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 multi-year commitments, multi-year 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 (multi-year) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	32	General Obligation Bonds	General Obligation Bonds	801,692,061
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
TOTAL:				801,692,061

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				
General Obligation Bonds	61,458,980	56,478,553	44,456,312	42,047,111
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	61,458,980	56,478,553	44,456,312	42,047,111
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	85,909,476	0

4 OPEB Liabilities

a. Total OPEB liability	713,779,842.00
b. OPEB plan(s) fiduciary net position (if applicable)	85,909,476.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	627,870,366.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	64,931,180.00	66,879,915.00	66,879,915.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	41,334,641.00	41,334,641.00	43,111,195.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	35,086,433.00	36,125,324.00	37,295,213.00
d. Number of retirees receiving OPEB benefits	5,444.00	5,444.00	5,444.00

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:

Workers' Compensation and Liability are supported by a percentage of payroll. Actuarials are done every two years. Defined Benefits is an IRS approved program for part-time employees. It is supported by a percentage of payroll for those employees. An actuarial is completed to determine the employer payroll percentage.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

62,317,056.00

b. Unfunded liability for self-insurance programs

929,580.00

4. Self-Insurance Contributions

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs	211,746,650.00	211,746,650.00	217,668,498.00
b. Amount contributed (funded) for self-insurance programs	211,746,650.00	211,746,650.00	217,668,498.00

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	4261	4229	4204	4179

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Nov 01, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 30, 2023

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

Yes

If Yes, date of budget revision board adoption:

Jan 24, 2024

4. Period covered by the agreement:

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--

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

--

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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	3504	3547	3547	3547

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

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Negotiations Settled

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

Nov 01, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 30, 2023

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

Yes

If Yes, date of budget revision board adoption:

Jan 24, 2024

4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

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% change in salary schedule from prior year

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or

Multiyear Agreement

Total cost of salary settlement

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

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

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Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

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:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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Classified (Non-management) Attrition (layoffs and retirements)

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	1210	1224	1224	1224

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Yes	Yes	Yes
3600000	5400000	
3%	4.5%	

Total cost of salary settlement

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

Negotiations Not Settled

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

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

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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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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 20, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	Yes
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?	Yes

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

Comments:
(optional)

The district has hired Interim Superintendent Her as Mr. Nelson will be leaving the district at the end of July 2024.

End of School District Budget Criteria and Standards Review