



*Alder Creek Elementary School
Opened Fall 2024*

2024-2025 Budget Book



Folsom Cordova
UNIFIED SCHOOL DISTRICT



Folsom Cordova Unified School District

1965 Birkmont Drive
Rancho Cordova, California 95742
916-294-9000
www.fcusd.org

2024-2025 ADOPTED BUDGET

Presented October 3, 2024

Board Of Education

Tim Hooey, President; Jennifer Laret, Vice President;
David Reid, Clerk; Chris Clark, Member;
and Kara Lofthouse, Member

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Mia George – Folsom High School

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Erik Swanson
Superintendent

Sean Martin
Assistant Superintendent Business Services

Linda Thurlo
Executive Director Administrative Services

With Special Thanks To:

Connie Bisbee, Katrina Glover, Kathy Guintu, Pam Jacobsen, Brooke Knight, Sharon Lakhamsene, Michelle Little, Megan Ransford, Janelle Reuter, Grace Rich, Eileen Smith, Norma Trujillo, and Crystal Woodruff

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From the Superintendent



Dear Folsom Cordova Community:

As your new Superintendent, I am truly honored to join such a vibrant and dedicated community. It is a privilege to work alongside caring passionate staff, engaged parents, and valued partners – all united in our commitment to supporting the success and well-being of every student. Together, we can continue to build a future full of hope and opportunity for our young learners.

The final enacted state budget for this year reflects a significant shift due to California's \$68 billion deficit. Unlike last year's budget, which provided robust funding including an 8.22% Cost-of-Living Adjustment (COLA) and introduced the Equity Multiplier funding, this year's budget is more constrained. The state has allocated a modest COLA of 1.07% and introduced no new major funding programs for education. These adjustments are part of the broader effort to address the State's substantial fiscal challenges.

For FCUSD, these budget changes result in an anticipated unrestricted general fund deficit of approximately \$13 million. This deficit arises from long-standing structural challenges, the conclusion of COVID-19 related funding, and the need to address previously unfilled positions. Despite these financial constraints, we remain committed to expanding and enhancing crucial programs, including Special Education, All-Day Kindergarten, and Universal Transitional Kindergarten.

Our multi-year projections offer a sense of optimism. With anticipated gradual recovery and continued enrollment growth – driven by new housing developments south of Highway 50 – we expect the District may move toward an unrestricted surplus by the 2026-2027 school year, assuming stable funding conditions and prudent financial management.

In these challenging times, maintaining fiscal prudence will be essential. We are dedicated to providing high-quality education and support to our students while ensuring that our staff and programs continue to thrive despite financial pressures.

I am deeply appreciative of the ongoing support from both State and Federal revenues, which enable us to address our students' academic and social-emotional needs. Your involvement and dedication are crucial as we work together to achieve our shared goals.

Please reach out if you have any questions about the budget or any other aspect of our District's work. I am here to listen, collaborate, and move forward together.

I look forward to a productive and successful school year and I am confident that, with our collective efforts, we will continue to support, uplift, and inspire our students.

Sincerely,

A handwritten signature in blue ink that reads "Erik Swanson". The signature is fluid and cursive, written in a professional style.

Erik Swanson
Superintendent

DISTRICT ORGANIZATION

Historical Background

The Folsom Cordova Unified School District was unified in 1949, with one high school, one middle school, five elementary schools, and an enrollment of 684 students that formed the original nucleus. Since that date, enrollment has increased from 684 to over 21,600 students.

Currently, the District supports 22 elementary schools, one K-8 Charter School, one K-12 online virtual academy, four middle schools, three comprehensive high schools, two continuation high schools, an independent study high school, and a community day school. These sites make up a total enrollment of approximately 21,697 students, plus the Folsom Cordova Adult School with an average enrollment of approximately 550 students. In addition, the District operates several preschools, ACES/ELOP programs, and child care centers.

On June 9, 2020, the Sacramento County Committee on School District Organization unanimously approved the District-area map submitted by the FCUSD Board of Education. The approval transitions the District from an at-large area election to trustee area election.

The District plans to open a new high school, a new middle school, and two new elementary schools within the next 10 years, depending on the resumption of the housing development. In addition to new facilities, Folsom Cordova Unified continues to use more than 250 portable classrooms at various schools throughout the District to help manage growing and shifting populations.

The District, which covers an approximate area of 98 square miles, is located approximately 20 miles east of Sacramento, California. Nestled along the American River, it is only a short drive to San Francisco or Lake Tahoe. The population of the District at 2020 census is 133,368.

Vision Statement

Empowering all students to thrive through educational excellence

Mission Statement

FCUSD is committed to providing excellence in educational programs that carry high expectations for each student's success. In collaboration with our community, the mission of FCUSD is to ensure all students demonstrate high levels of learning through our commitment to continuous cycles of improvement, transformative social emotional learning, and engaging, culturally responsive instruction.

Board Approved 6/23/2022

Governance

A Board consisting of five members governs Folsom Cordova Unified School District. Their responsibility is to represent the voters of the District in policy making and budgetary decisions as provided by the laws of the State of California. Board members serve for four-year terms and can be re-elected. The Board of Education normally holds two regular meetings each month, and parents and community members are invited to attend.

Erik Swanson is the current and 12th Superintendent in FCUSD history. His duties include overseeing the educational programs and the operation of the District, making sure the policies and budget decisions of the Governing Board are carried out. To help him with this monumental task, there are approximately 1,373 certificated and 1,501 classified employees, for a total of 2,874 employees.

Budget Development

The adopted budget was developed based on the Budget Guidelines that were adopted by the Governing Board.

The General Fund, Child Development, Adult Education, and Capital Facility Fund budgets were developed to reflect the educational programs of the Folsom Cordova Unified School District which support the optimal achievement of all students.

During the school year, the District will move forward in creating a learning community that is secure, open, and optimistic about the future while creating steady improvement based on student needs.

DISTRICT LCAP GOALS

2024-2027 Summary Goals

Goal 1	Student progress and educational outcomes will be monitored to increase and improve success with an emphasis on historically marginalized and most vulnerable student populations (State Priority 4 and 8)
	1.01 - Ensure students are meeting grade-level standards in ELA and math (1st, 3rd, 5th, 8th, and 11th grades) with a specific emphasis on marginalized and underserved student populations
	1.02 - Ensure English Learners, Foster Youth, and Students with Disabilities make grade-level progress through access to grade-level curriculum and quality first instruction.
	1.03 - Improve TK/Kindergarten readiness as measured by curriculum-embedded assessment.
	1.04 - Grad rate focus; monitor yearly high school progress to ensure all students make annual progress toward graduating within their 4-year cohort.
Goal 2	Increase parent and student engagement and provide a safe, healthy, and positive learning environment with an intentional focus on historically marginalized and the most vulnerable student populations (state priority 3, 5, and 6)
	2.01 Increase student attendance rates and reduce chronic absences.
	2.02 Increase the high school graduation rate and decrease the dropout rate for all students.
	2.03 Reduce student suspensions, expulsion rates, and bullying incidents.
	2.04 Increase opportunities for family engagement, parent input, and the utilization of volunteers.
	2.05 Improve the efficacy and accessibility of district communications to increase two-way engagement with all stakeholders and foster community partnerships.
Goal 3	Provide all students with high-quality classroom instruction and access to a broad course of study (State Priority 2, 4, and 7)
	3.01 - Provide Transformative Social-emotional learning (T-SEL) and culturally relevant professional development on instructional strategies and essential standards.
	3.02 - Provide professional development opportunities in quality first instruction.
	3.03 - Ensure all teachers use research-based EL instructional strategies to guarantee students access to instruction and improve achievement.
	3.04 - Provide access to A-G, CTE, IB, AP, and STEM courses to ensure students are college and career-ready.
Goal 4	All students will receive equitable instruction from highly qualified teachers and have access to curriculum that promotes college and career readiness (State Priority 1)
	4.01 - Maintain the appropriate assignment of fully credentialed teachers, and provide new teacher support and all staff training.
	4.02 - Maintain schools in good repair to foster a safe and positive environment.
	4.03 - Educators use linguistically and culturally responsive instructional strategies and materials designed to address academic content standards and the cultural, social, physical, and emotional well-being of all students.

STUDENT ACHIEVEMENT & DEMOGRAPHICS

Elementary Education Services

The goal of the District elementary schools is to provide the opportunity for every child to be a successful learner in a caring, supportive environment. Our curriculum is aligned to the California State Content Standards, and core subjects such as reading/language arts and math have District-developed pacing guides to support teachers' delivery. Frequent assessments allow teachers to make informed decisions about the appropriate next instructional steps to ensure that all students make necessary progress. Teachers are trained in differentiated instruction to meet the varied needs of all students; challenging the gifted and talented, and providing intervention for students who have not yet mastered grade level standards.

The District currently has 24 elementary schools. Five of the District elementary schools have been named California Distinguished Schools. Eight schools are designated Title I and receive additional funding to provide resources for student and teacher success.

Seventeen sites house the Transitional Kindergarten program for families interested in a state-funded, two-year kindergarten experience. One site houses the Spanish Language Magnet program for students in kindergarten through 5th grade. One site houses the Academy for Advanced Learning, a self-contained program for GATE and high achieving students 1st through 5th grade in Folsom. One site houses a Montessori Program serving students from preschool to kindergarten. One site houses the STEM Program for kindergarten through 5th grade. Of the 24 elementary schools in FCUSD, one is a dependent charter school, designed to provide independent-study/home-school support for students in grades kindergarten through 8th, and the other is a K-12 online virtual academy.

Shared Vision

To prepare all secondary students for successful transitions to college and careers:

- Students complete a common set of middle school core curricula that will provide them with the ability, aptitude, motivation, and skills they need to succeed in high school.
- Students complete a common set of high school core curricula that will provide them with the knowledge, talents, expertise, and skills they need to succeed in college and the workplace.
- Students have multiple pathway options: specialized secondary programs, career developing technical academies, and developing articulated programs with colleges that prepare students for post-secondary success.

Secondary Education Services

The Folsom Cordova Unified School District secondary schools provide a student-centered learning environment that promotes academic achievement, personal responsibility, and engagement of talents which lead to post-secondary success and responsible citizenship. Currently, there are 14 District secondary schools. These include four middle schools, three comprehensive high schools, two continuation high schools, one independent study school, one on-line school, one home school charter, one community day school, and one adult education center. Over the past several years, California students have been the beneficiaries of revised State Curricular Frameworks, new textbook adoptions in the core content areas, creation of intervention and after school programs, improved technology, and increased community and business partnerships. Dominant issues include the continuing effort to increase the number of students completing A - G requirements for post-secondary education, designing viable career technical education programs, closing the achievement gap between demographic groups, and creating professional learning communities to help provide necessary support for students.

STUDENT ACHIEVEMENT

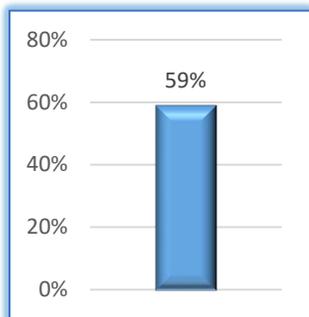
High academic achievement for ALL students is one of Folsom Cordova Unified School District's top priorities. We committed to continuous improvement in the quality of the educational programs provided for ALL our students, ensuring they are college and career ready. The setting of high standards by the State of California, and our District goal to have ALL students meet these standards, has produced a trend of continuous improvement in student achievement. **We have provided the most current data set available.**

STATE TESTING

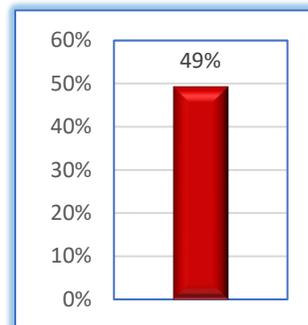
CAASPP (2023-2024)

In **2023-2024** FCUSD administered CAASPP ELA and Mathematics to all students in grades 3-8, and 11. CAST (science test) was administered to grades 5,8 and high school. The data reports below are **Preliminary**, and the source of this data is the SCOE CAASPP Dashboard.

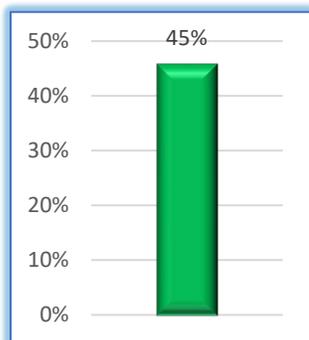
ELA (Level 3 & 4 -Standards Met/Exceeded)



Math (Level 3 & 4 -Standards Met/Exceeded)



CAST (Science Level 3 & 4 Level 3 & 4 -Standards Met/Exceeded)

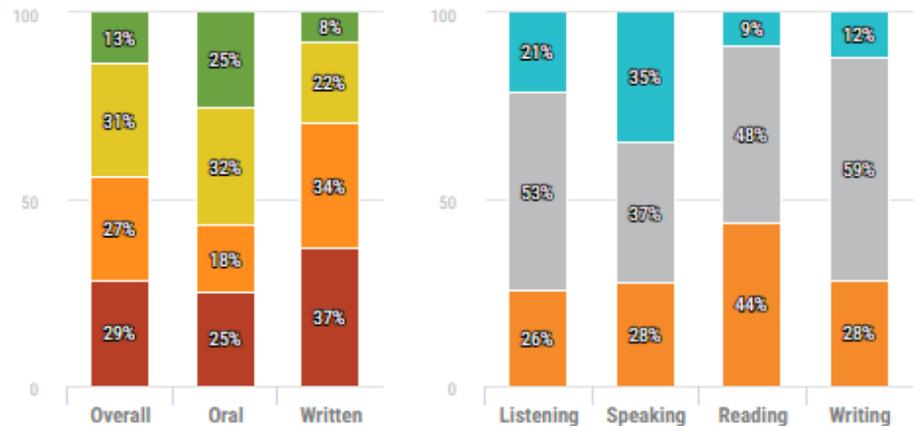


ELPAC (2023-2024)

The English Language Proficiency Assessments for California (ELPAC) is the mandated state test for determining English Language Proficiency (ELP). This test is administered to eligible students in K-12. The data reports below are **Preliminary**, and the source of this data is Illuminate.

# Tested		2858
Overall Average	PL	2
	SS	1479
Oral Average	PL	3
	SS	1476
Listening Average	PL	2
Speaking Average	PL	2
Written Average	PL	2
	SS	1480
Reading	PL	2
Writing	PL	2
Count of Students Missing Domain(s)		5

Number of Students at Each Level



Graduation Rate (2023-2024)

Folsom Cordova Unified School District students had an average graduation rate of 93.4%
Source: 2023 Dashboard

Student Attendance (2023-2024)

Folsom Cordova Unified School District students had an average attendance rate of 94.6%
Source: ADP (Attendance and Due Process)

COLLEGE ENTRANCE TESTS

SAT Scholastic Aptitude Test 2023-2024

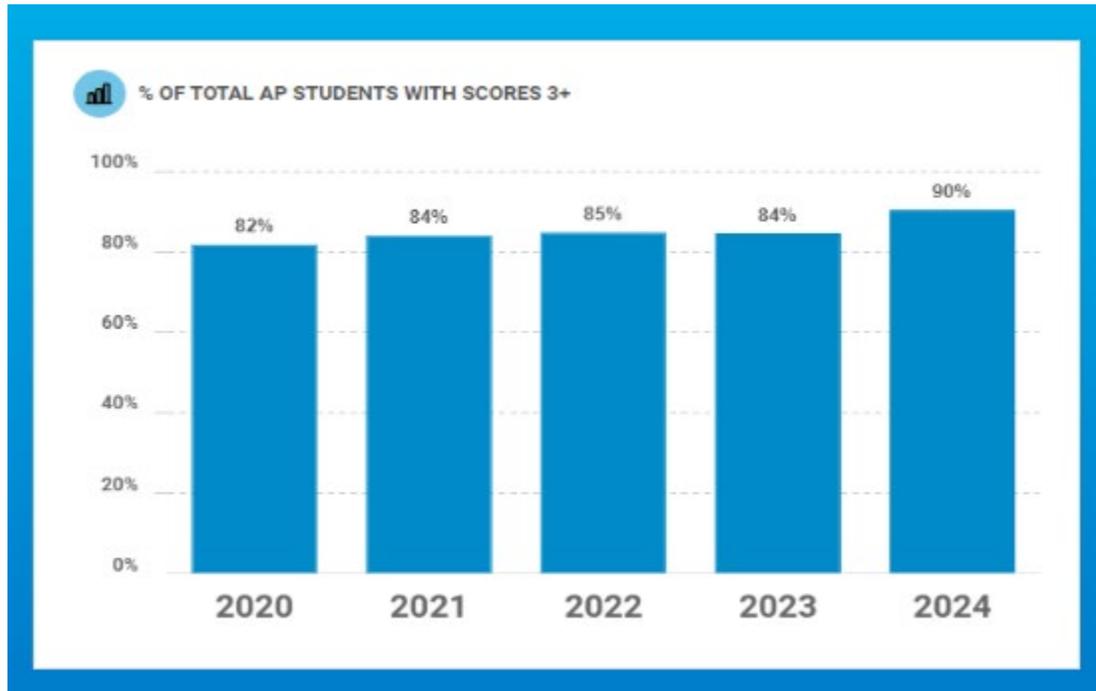
FCUSD Grade	Meeting/Exceeded EBRW & Math Benchmark
11	92% (367 Students)
12	86% (212 Students)

** ERW-Evidence-Based Reading and Writing

** Source: Illuminate

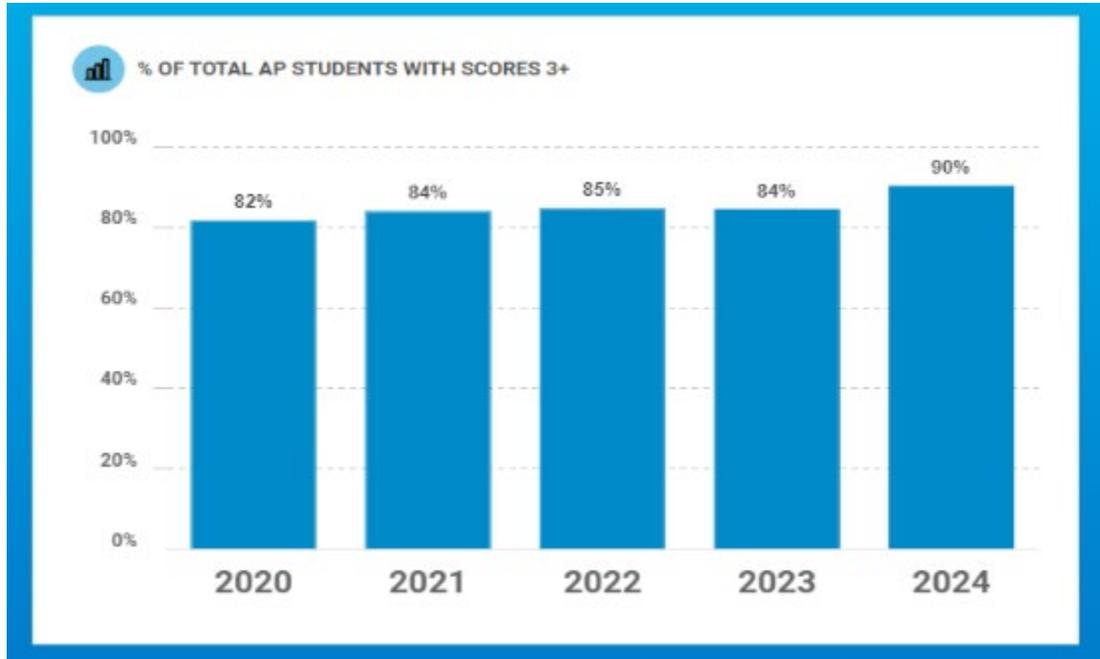
2023-2024 Advanced Placement Tests (Qualifying for College Credits)

Folsom High School**



** Source College Board

Vista del Lago High School**



** Source College Board

Cordova High School

International Baccalaureate (IB) Statistics: Course Students and Full Diploma Program (DP) Candidates

Cordova High	2020	2021	2022	2023	2024
Candidates registered	143	169	130	119	117
Subject entries	265	356	359	255	229
Diploma candidates registered	4	10	20	7	1
Candidates who earned the diploma	2 (50%)	7 (70%)	16 (80%)	5 (71%)	1 (100%)
School goal for next exams	80%	100%	80%	80%	100%
Average grade obtained by diploma candidates	4.75	4.94	4.66	4.73	4.00

IB DP Findings:

- Since 2021, the IB DP has maintained a pass rate of 70% or better each year.
- In 2021, the IB DP saw a declining number in candidates registered and subject entries, a result of COVID and distance learning.
- The 2023 cohort was the first post-COVID group to take the full range of exams.
- The 2024 cohort was comprised of those who were freshmen during distance learning and had a 100% pass rate.
- The 2025 cohort has 13 Full Diploma Program candidates; the 2026 cohort has 23 anticipated Full Diploma Program candidates.

LANGUAGE

English Language Learners

FCUSD student enrollment for 2023-2024 was 20,985 of which 6,404 (30.15%) students speak one of 449 CALPADS certified languages and “other” non-English languages. Of the 20,985 enrollment, 2,806 (13.37%) are English Learners and 294 (1.04%) are Reclassified Fluent English Proficient - RFEP in 2023-2024 school year.

66.10% of the FCUSD students with another language speak one of the listed languages below:

Nine schools enroll more than 100 English Learners in the District.

Top 7 FCUSD non-English Languages	
Spanish	29.67%
Russian	9.01%
Telugu	8.56%
Farsi	5.51%
Other non-English	5.20%
Tamil	4.31%
Hindi	3.84%

100+ English Learners	
Cordova Meadows Elem.	44%-148
Cordova Villa Elem.	32%-141
Rancho Cordova Elem	34%-136
White Rock Elem.	42%-157
Williamson Elem.	36%-165
Mills Middle	31%-256
Mitchell Middle	18%-141
Cordova High	22%-414
Folsom High	4%-118

The District reports the number of students who were born outside the United States and who have been in US schools for less than 3 years. The school year 2023-2024 FCUSD reported 1,157 such students entering from the top ten countries of birth were:

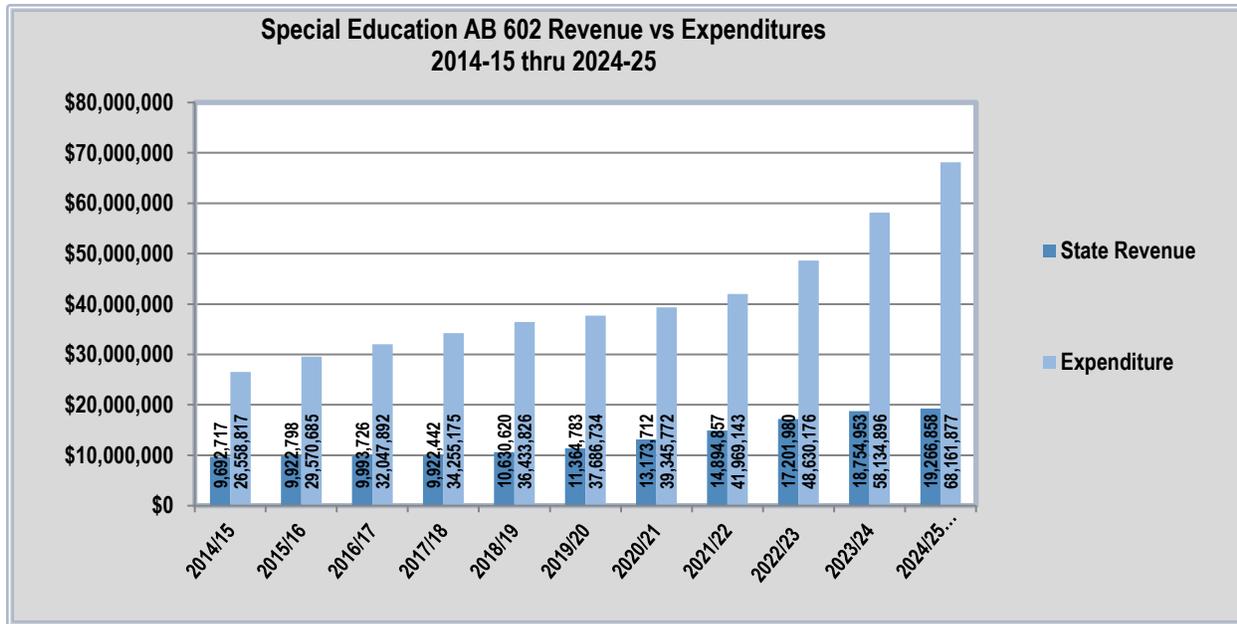
Enrolled Less Than 3 years in a US School			
India	192	Armenia	42
Afghanistan	180	Guatemala	33
Russia	144	Philippines	25
Ukraine	117	Korea	23
Mexico	76	China/Moldova	22/22

The District’s programs for English Learners provide integrated and designated ELD with teachers, tests, and books in English, and with primary language support (i.e. Spanish, Russian) through Bilingual Instructional Assistants as needed. The services for ELLs apply criteria for placement and grouping, a beginning English Language Development Program for those new to English, teachers who have been trained in English Language Development, teachers trained in adapting instruction to meet Common Core State Standards (CCSS), support in core classes, and extended day instruction/intervention and summer school.

SPECIAL EDUCATION

Folsom Cordova Unified School District is a SELPA Under the AB 602 Funding Model

The Individuals with Disabilities Education Act (IDEA) is a federal law that governs how states and public agencies provide early intervention, special education, and related services to children with disabilities. It addresses the educational needs of children with disabilities from birth to age 22 by providing them with free, appropriate public education that meets their education and related service needs in the least restrictive environment. Special Education is an integral part of the total public education system and provides education in a manner that promotes maximum interaction between children with disabilities and children who are not disabled, in a manner that is appropriate for the needs of both.



In 1997, California legislators passed Assembly Bill 602. Authored by former Assembly Member Chuck Poochigian, AB 602 changed the funding structure for Special Education from an instructional personnel service unit model calculation to a population-based method. Special Education funds are allocated according to the total student population in a Special Education Local Planning Area (SELPA) rather than on the number of identified Special Education students. Folsom Cordova Unified is its own SELPA and is responsible for allocating funds for the services provided to the individual eligible students. The funding allocations for the Special Education Master Plan (AB602) include multiple programs and District categorical contributions which are above the state allocation. The graph above shows the state revenue allocation compared to the expenses anticipated for the Special Education program.

The Special Education program consists of multiple programs and funding sources in addition to the AB 602 funding. The 2024-2025 Proposed Budget for Special Education is based on \$26,496,884 in Federal and State funding, \$50,831,092 in General Fund/Supplemental contributions and \$77,327,976 in expenditures, including indirect costs. The Special Education budget is also required to be presented in detail and be approved by the Governing Board.

EXPENDITURES	2024-2025
Certificated Salaries	\$ 28,185,992.00
Classified Salaries	\$ 19,840,866.00
Employee Benefits	\$ 17,558,633.00
Books & Supplies	\$ 499,677.00
Services & Other Operating Exp	\$ 7,576,265.00
Other Outgo	\$ 3,666,543.00
Total Expenditures	\$ 77,327,976.00

Mental Health

In 1984, Assembly Bill 3632 statutorily required a partnership between school districts and county mental health agencies to deliver mental health services to students with Individualized Education Programs (IEPs). In 2011, the California Legislature passed Assembly Bill 114, which repealed the state mandate on Special Education and county mental health agencies and eliminated related

references to mental health services in California statute. As a result of this new legislation, school districts are solely responsible for ensuring that students with disabilities receive Special Education and related services to meet their needs according to the Individuals with Disabilities Education Act (IDEA) of 2004.

Staffing

The chart below shows the difference in staffing FTE from 2023-2024 to 2024-2025:

Job Title	2023-2024	2024-2025
	FTE	FTE
AAC Specialist	2.00	2.00
Adapted Physical Education	2.00	2.00
Assistive Tech Specialist	1.00	1.00
Assistant Superintendent Special Ed	1.00	1.00
ATT Tech / AUG ALT Com Assist	1.00	1.00
Behavior Support Aide	14.13	13.38
Behaviorist Specialist	6.51	6.51
C&I Specialist, Inclusion	N/A	1.00
Clerical	7.75	8.25
Coordinator of Early Childhood Development	0.25	0.25
Coordinator Special Education	3.00	3.00
Director of Special Education	2.00	2.00
Instructional Assistant	86.77	58.99
Instructional Assistant Brailist	0.72	0.72
Mental Health Assistant	4.04	3.32
Nurses/LVN	7.95	7.95
Occupational Therapist	11.00	13.50
Para Educators	195.85	239.01
Physical Therapist	2.80	3.00
Program Specialist	7.00	7.00
Psychologist	27.83	30.80
School Social Worker	3.50	4.80
Special Project- Workability	0.63	0.63
Speech Pathologist	39.30	44.10
Teachers – Autism *	18.00	N/A
Teachers - Moderate/Severe	54.00	59.00
Teachers - Deaf & Hard of Hearing	1.00	1.00
Teachers - M/S Preschool	11.00	13.00
Teachers - Mild/Moderate	83.00	103.40
Teachers - Visually Handicapped	2.00	2.00
Transition Assistant	7.34	7.34
Signing Assistants	0.72	0.72
Signing Assistants DHOH	0.88	0.88
Marriage Family Therapist/Mental Health Specialist	14.00	14.30
Total	619.96	656.84
*Autism Teachers were combined with Moderate/Severe & Mild/Moderate Teachers.		

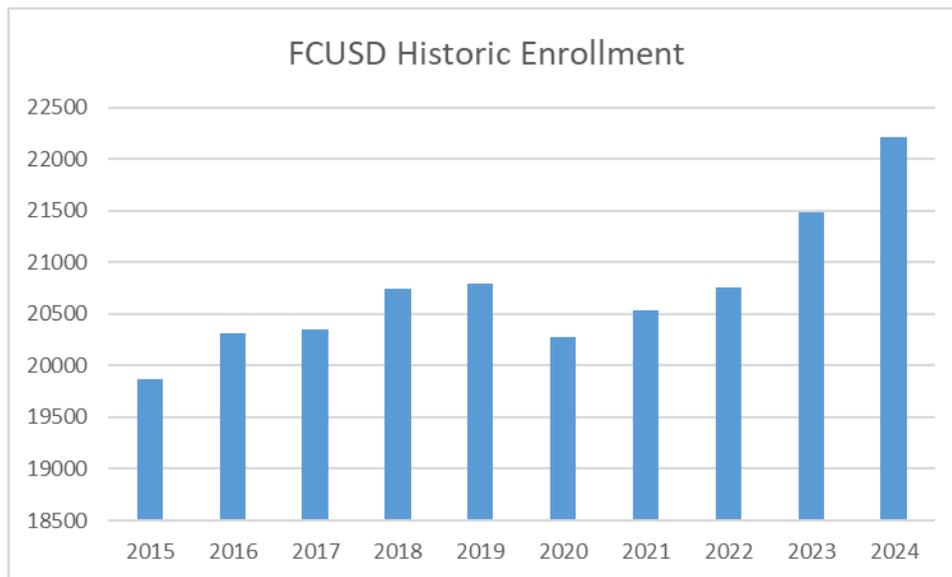
STUDENT ENROLLMENT PROJECTIONS & HOUSING

Sacramento County Enrollment Trends

As of the 2023-2024 school year, Sacramento County is comprised of approximately 4.34% of the state's 5,837,690 TK-12 enrollment. While California's projected enrollment is expected to decline 8.9% over the next decade, Sacramento County's projected TK-12 enrollment is expected to decrease by 4.75% during the same time period.

FCUSD Enrollment Patterns

FCUSD has continued to serve an increasing number of students since its inception. Over the last 10 years, FCUSD has experienced an enrollment growth of 2,345 students, or 8.9%, from 19,865 students in October 2015 to 22,210 students in August 2024, which includes Charter School students.



FCUSD Students by Jurisdictional Area

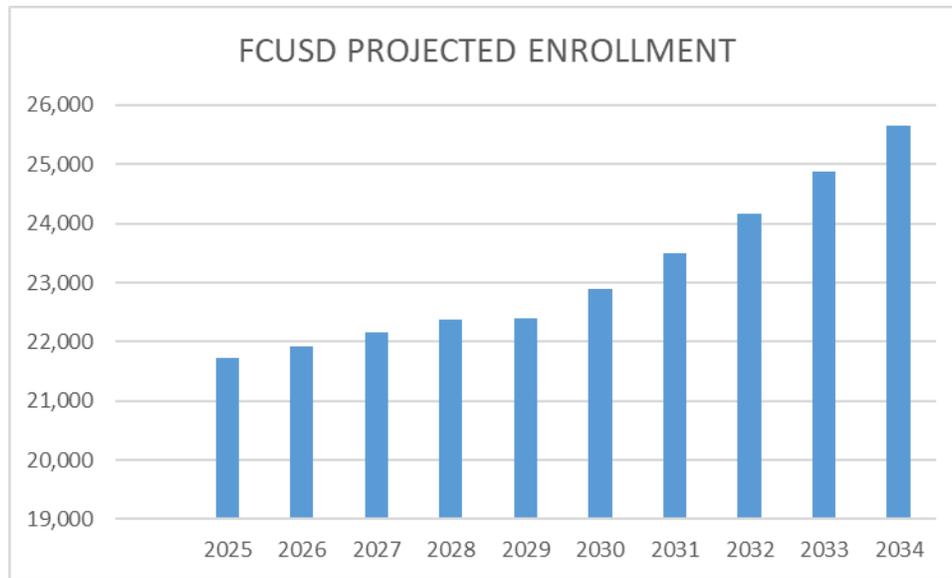
The District not only serves most of the territory within the cities of Folsom and Rancho Cordova, but it also serves a portion of the unincorporated area of Sacramento County.

Enrollment Projections in FCUSD

The population projections of both state and local agencies indicate that the Sacramento metropolitan area will continue to grow in the foreseeable future. A considerable portion of the recent metropolitan growth has occurred and will continue to occur within the Folsom Cordova Unified School District.

The vast majority of the residential development activity during the past ten years has occurred in the City of Folsom. Substantial development activity consisting of an estimated 32,918 residential units is planned for south of Highway 50 over the next 25-30 years. To date, Folsom Ranch has received all approvals and has over 6,000 single family housing units under construction and/or occupied. Glenborough has received approval from the County of Sacramento, and the neighboring Easton development is heading towards approval. Rio del Oro has received final approval by the City of Rancho Cordova and hosted its groundbreaking in August 2020. Rio del Oro has pulled permits on 141 home sites to date. Westborough is in the planning entitlement stage of the approval process.

As development increases, the enrollment in the District could exceed 25,000 students by 2034. Following is a graph of projected enrollment in the District for the next 10 school years.



Student Housing Background

Since the unification of the Folsom Cordova Unified School District, several alternatives have been used by the District to accommodate the rapid growth in enrollment. These alternatives, in addition to building new facilities, have included numerous boundary changes at all grade levels, the purchase, lease, and rental of relocatable classrooms/trailers, limiting individual classroom enrollment to state maximums, transporting "overflow" students to an alternate site, and adding modular buildings to accommodate transitional kindergarten and full day kindergarten at elementary schools.

District Policy to Accommodate Growth

The following is a summary of the major components the District follows to accommodate students:

DESIGN CAPACITY: The maximum number of students eligible to be housed at the school based upon State Allocation Board standards applied to permanent, on-site facilities scheduled on a traditional calendar.

STUDENT LOADING CAPACITY: The capacity of a school site including both permanent and portable classrooms for a specific school year, with allowance for any non-classroom use of a facility.

NEW SCHOOL CONSTRUCTION: The plan will be developed based upon the premise that a new school will be constructed only if the District is eligible for the project in the state building program.

ELEMENTARY SCHOOLS AT 100% OF DESIGN CAPACITY: Students in impacted classrooms are assigned and transported (*if eligible*) to other elementary schools with space available in the specified grades; and/or, all students in a specific grade level are assigned and transported (*if eligible*) to another school site; and/or, new boundary lines (*attendance areas*) are drawn redistributing students to elementary schools with space available.

INTERMEDIATE SCHOOLS AT 100% OF DESIGN CAPACITY: New boundary lines (*attendance areas*) are drawn redistributing students to other intermediate schools with space available; and/or, additional relocatable classrooms may be placed on the school campuses to accommodate student enrollment.

HIGH SCHOOLS AT 100% OF DESIGN CAPACITY: New boundary lines (*attendance areas*) are drawn redistributing students to high schools with space available; and/or, additional relocatable classrooms may be placed on the school campuses to accommodate student enrollment.

Master Plan for Facilities

The District has a current TK-12 capacity of 24,822 pupils; 14,741 in Folsom and 10,081 in Rancho Cordova based on current state class size reduction maximums. The District's current school sites vary in size; in planning future schools, the target school sizes are 665 for elementary schools, 1,200 for middle schools and 2,100 for high schools.



Photo credit: Sara Parenzin

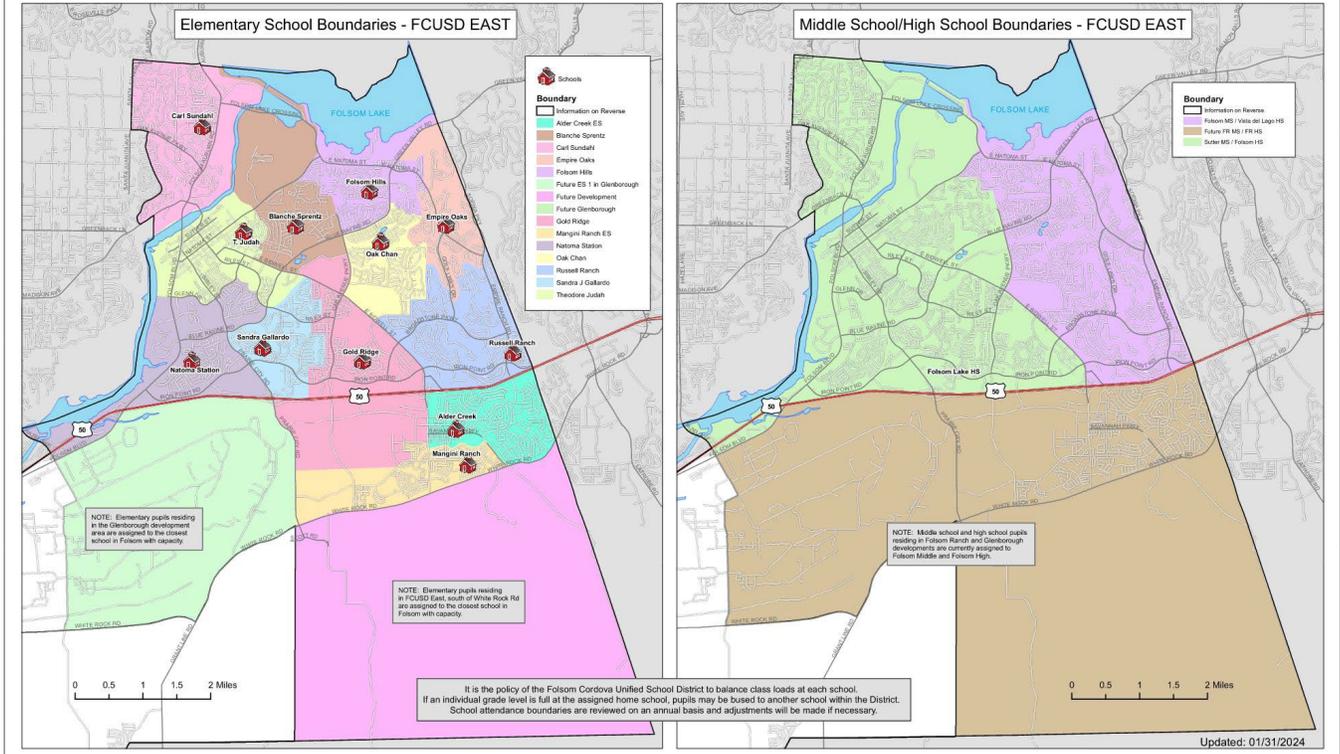
Attendance Boundaries

Attendance boundary revisions for Folsom were approved by the Board on December 19, 2019. The boundaries were revised to account for the over-crowding at Vista del Lago High School. The Board approved the move of students living within the Blanche Sprentz Elementary School attendance area from Folsom Middle School and Vista del Lago High School to attend Sutter Middle School and Folsom High School. This change was phased in over a three-year period from 2020-2021 through 2022-2023. Students residing in the Folsom Hills Elementary School attendance area no longer have dual enrollment privileges and are assigned to Folsom Middle School and Vista del Lago High School. Attendance boundary changes for Mangini Ranch and Alder Creek Elementary Schools were approved by the Board on December 14, 2023.

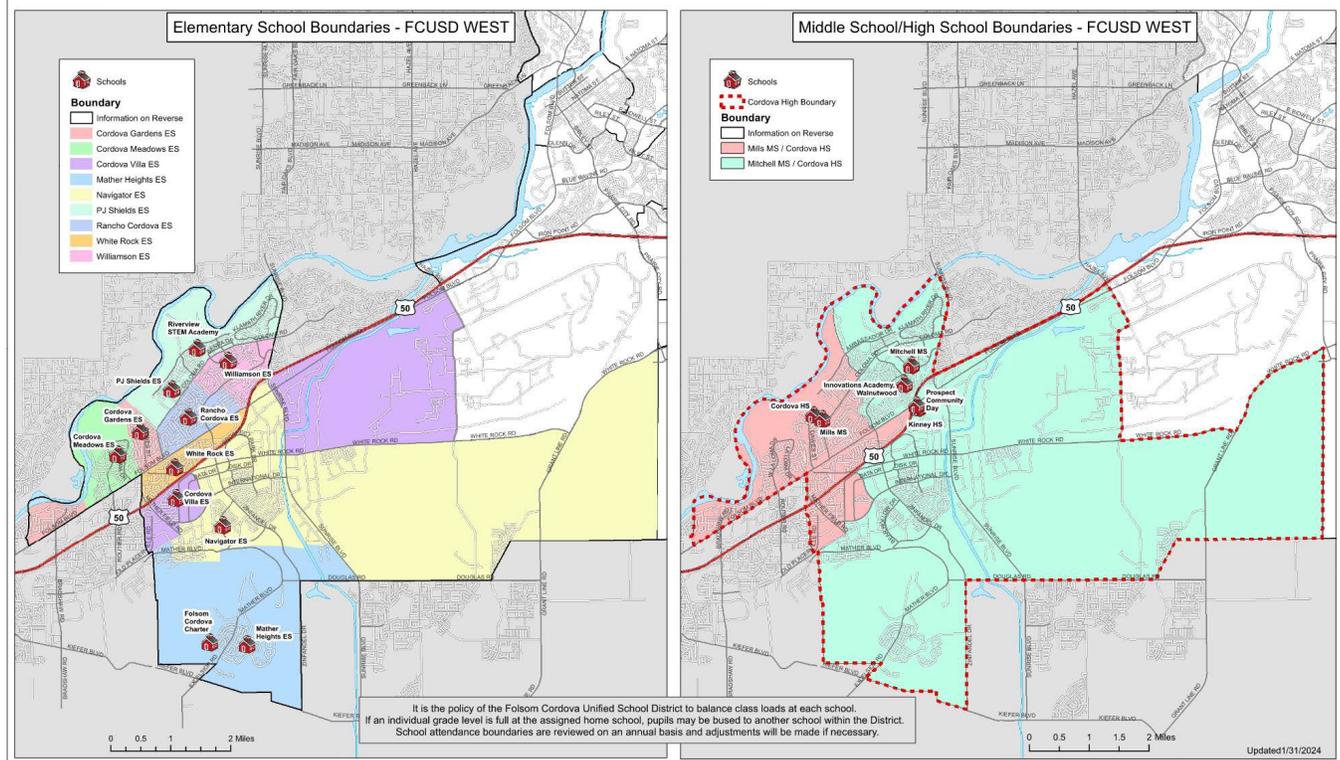
Rancho Cordova attendance boundaries were approved by the Board on April 6, 2006, for the 2006-2007 school year to accommodate the opening of Navigator Elementary School. The Board approved the closure of two elementary schools in Rancho Cordova (Cordova Lane and Riverview) at the November 19, 2009, meeting due to declining enrollment in the area north of Folsom Boulevard in Rancho Cordova. The Riverview school site was reopened in August 2014 as the Riverview STEM Academy, serving grades K through 5.

Attendance boundaries are reviewed annually to determine if additional adjustments are necessary.

School Attendance Boundaries - FCUSD EAST Folsom Cordova Unified School District, 2024-2025



School Attendance Boundaries - FCUSD WEST Folsom Cordova Unified School District, 2024-2025



BUDGET DEVELOPMENT PROCESS

Each year, under the direction of the Superintendent, the Budget Guidelines for staffing and site allocations are reviewed. Changes to the guidelines are noted in bold print. Allocations are prepared based on projected enrollments and staffing formulas. With the Local Control Funding Formula (LCFF) in place, local school boards have control as to how to use funds and resources to improve outcomes and opportunities for all students. The LCFF is accompanied by the Local Control and Accountability Plan (LCAP) and requires districts to study data, consider best practices, understand their needs, and discuss how to best invest in their students with the resources available. Various groups have been engaged to provide FCUSD with input for the LCAP, including the Superintendent's Communication Committee, Budget Communication Committee, District's English Learner Advisory Committee (DELAC), Parent Summits, Student Advisory Board (SAB), and Public Hearings at Board meetings. Employee group members have also been invited to participate in these meetings as well. The results of these meetings have helped the District develop its goals that are identified in the LCAP.

Budget Administration and Management

During the fiscal year, the Board will utilize the "single step" budget calendar in meeting its legal requirements regarding the adoption of the annual operating budget. The District's annual Proposed Budget and LCAP is approved at the June Board meeting each year. Consistent with California Education Code, the Board must revise its budget for all funds within 45 days from the date the state adopts its budget (State Budget Act). Once the District's budget is adopted, it will be modified to reflect revenue and expenditure adjustments on a quarterly basis along with interim reporting cycle.

Budget Adjustments

Interim financial reports are prepared by the Administration for review by the Board that reflect updated financial data and submitted to the county and state twice a year. In addition, prior to the completion of the "audited" financial reports in December, the Administration prepares a separate annual financial report for review in September.

The interim reports, which provide the reader with a summary of adjustments made to major object classifications of revenue and expenditure accounts, is another tool used by management to monitor the budget. The interim report compares the District's Adopted Budget to the working budget, including all adjustments made to date. The report also includes revenues received and expenditures made to date. A narrative that briefly summarizes major adjustments is provided. The Unaudited Actuals financial report is presented in this same format to the Board in September of each year.



**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2024-2025 PLANNING CALENDAR**

Date	Action	Responsibility
December 14, 2023	Board of Education approves Budget Guidelines	Board of Education
January	Distribute intent forms to all personnel	Human Resources
January	Enrollment Projections as part of 1st Interim for Prior Year	Asst. Superintendent Business Services Facilities
January	Review tentative LCFF calculations & other income sources for all funds as part of 1st Interim for Prior Year	Asst. Superintendent Business Services Director of Fiscal Services
January - February	LCAP Stakeholder Forums Datawalk 2024: Parent Summit 2/3, SAB 2/1-15, DAC 2/7, FCEA 2/7, DELAC 2/13, FCLA 2/26, BFUE 2/27, CSEA 2/28, CAC 2/28, School site Council Jan/Feb 2024	Superintendent Site Administrators, Cabinet
January - February	Meet with Departments to complete "zero based" budgets	Asst. Superintendent Business Services Director of Fiscal Services
January - April	Budget Advisory Committee Meetings - 1/30, 2/21, 3/13, 4/24	Asst. Superintendent Business Services
January 10, 2024	Governor releases Proposed 2023/24 Budget	
January 17, 2024	School Services of California "Governor's Proposed Budget" Conference	Asst. Superintendent Business Services Director of Fiscal Services
January 31, 2024	Financial reporting period ends for Second Interim Report	Director of Fiscal Services
February 1, 2024	Governor's Proposed Budget Update to Board of Education	Superintendent Asst. Superintendent Business Services
February 1, 2024	2024/2025 Budget Calendar is approved by the Board of Education	Board of Education Superintendent
February	Determine site and grade-level staffing for 2024/2025	Asst. Superintendent Business Services Human Resources
February	Review program needs and District goals	Cabinet
Feb-March	Meet with Site Leadership to review budgets	Asst. Superintendent Business Services Director of Fiscal Services Fiscal Services Department
March 7, 2024	Second Interim Financial Report & Standards and Criteria Review for the quarter ending January 31, are approved by the Board of Education for PY	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
March 15, 2024	Legal deadline for delivering notices of non re-employment or potential reassignment of certificated staff due to a reduction in District services	Board of Education Superintendent District Administration
April - May	If needed, Board of Education discusses budget with public input and adopts priorities/reductions	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
April	Input budget data into computer system, update position control site budgets, and benefit information	Fiscal Services Department
April	Update position control for budget	Fiscal Services Department
April	Calculate cost of step and column and cost of health benefit increases	Asst. Superintendent Business Services Director of Fiscal Services
April	Prepare employee/employer benefit projections	Director of Fiscal Services
April	Prepare Second Principal Apportionment (P-2) for PY	Director of Fiscal Services
May	Revise 2024/2025 enrollment projections using P-2 information and projected growth	Asst. Superintendent Business Services Director of Fiscal Services
May	Reconciliation of categorical and other funds with proposed State Budget	Fiscal Services Department
May	Follow-up Review of department budgets with program managers including categoricals	Asst. Superintendent Business Services Director of Fiscal Services
May	Develop FTE list and summary sheets for budget document	Director of Fiscal Services Human Resources
May	Final Human Resources notices to certificated staff	Board of Education Superintendent
May	Final date to review projections for revenues and expenditures per May Revise	Asst. Superintendent Business Services Superintendent
May	LCAP Public Comment Period and Public Hearing	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
May	If Needed - Third Interim Financial Report & Standards and Criteria Review for the quarter ending April 30 are approved by the Board of Education	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
May	Begin preparation of SACS Budget Forms for submission to the County Office of Education	Director of Fiscal Services
May	Public Notice regarding Board action for inspection of proposed budget and announcement of Public Hearing in June	County Office of Education Director of Fiscal Services
May	Governor's Proposed Budget Update to Board of Education/School Services of California "Governor's Proposed Budget" Conference	Asst. Superintendent Business Services Director of Fiscal Services

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2024-2025 PLANNING CALENDAR

Date	Action	Responsibility
May	Prepare budget document for printing	Director of Fiscal Services
May	Estimate deferred revenues and site carry-overs	Director of Fiscal Services
May	Project ending balance	Asst. Superintendent Business Services
May	Budget document compiled	Fiscal Services Department
May	Revise long-range financial projections	Asst. Superintendent Business Services
May	Final review budget document	Asst. Superintendent Business Services Director of Fiscal Services
May	Budget available for public inspection, public input on Proposed Budget	Director of Fiscal Services
May - June	Follow-up with sites administrators to review proposed allocations and distributes site and department budget worksheets	Director of Fiscal Services
June 6, 2024	Public Hearing: 2024-2025 Tentative Budget	Director of Fiscal Services
June 6, 2024	Public Hearing: Local Control and Accountability Plan (LCAP) 2024-2025 through 2026-2027	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
June 20, 2024	Board of Education adopts Budget and Multi Year Projection	Board of Education
June 20, 2024	Board of Education adopts LCAP	Board of Education
June 30, 2024	Submit Adopted Budget to County Superintendent of Schools	Director of Fiscal Services
July or August	School Services of California State Budget Conference	Superintendent Asst. Superintendent Business Services Director of Fiscal Services
August	Not later than 45 days after the Governor signs the annual Budget Act, the School District will make available for public review any significant revisions that it has made to its budget to reflect the state Budget Act	Asst. Superintendent Business Services
August	County Superintendent of Schools approves or disapproves the Adopted Budget	County Superintendent of Schools
August	Prepare Unaudited Actuals Financial Reports for prior fiscal year for Board approval by September 13	Director of Fiscal Services
August 30, 2024	Close District books for prior fiscal year	Asst. Superintendent Business Services Director of Fiscal Services
September	Adjust beginning balances for all funds	Director of Fiscal Services Financial Accountant
September 5, 2024	Board approval of prior year Unaudited Actuals Report	Board of Education
September 5, 2024	The Board of Education adopts a resolution identifying the prior year actual and budget year estimated GANN Appropriation Limits	Board of Education Director of Fiscal Services
September 13, 2024	Submit prior year actual revenues and expenditures to County Office	Director of Fiscal Services
October	Based on prior year actuals, adjust carry-overs & deferred revenue	Director of Fiscal Services
October	Re-calculate categorical allocations	Director of State & Federal Prg. Director of Fiscal Services
October	Reconcile position control and payroll	Human Resources Fiscal Services Department
October	Discussion of District goals	Board of Education Superintendent
October 31, 2024	Financial reporting period ends for First Interim Financial Report	Asst. Superintendent Business Services Director of Fiscal Services
December	Review of current liabilities and accounts receivable	Fiscal Services Department
December	Compare actual attendance to projections	Fiscal Services Department
December	Prepare First Principal Apportionment (P-1)	Director of Fiscal Services
December	Complete enrollment adjustment calculation for instructional supplies, capital outlay and custodial supplies based on December enrollment for current year	Director of Fiscal Services
December 12, 2024	First Interim Financial Report & Standards and Criteria Review for the quarter ending October are approved by the Board of Education	Asst. Superintendent Business Services Director of Fiscal Services

Board Approved 2/01/2024

FCUSD Budget Guidelines for 2024-2025

The development of the annual District budget is an important process to ensure resources are allocated toward the central mission and goals of the District. Faced with limited resources and increasing expectations for student achievement, the District has established budget guidelines to support the educational goals and long-term financial stability of the District.

There are many unpredictable factors that affect revenue and expenditures. Because of that, the district bases its budget on assumptions. This is the best information available at the time the budget is adopted. The adopted budget, therefore, should be considered a “financial snapshot” on the date it is approved. As variables change, formal adjustments approved by the board will be made throughout the course of the year.

Below are the parameters the fiscal team will use when developing the general fund (01) adopted budget for the 2024-2025 school year in June 2024.

I) INCOME

A. Beginning Balance

- a. The Beginning Balance for July 1 is based on the estimated Ending Balance for the prior year.

B. Federal Income

- a. Estimated federal awards for budget year are generated by starting with the prior year allocation amounts and then they are adjusted for any one-time federal revenues and carryovers. Finally, adjustments may be made due to information received from Sacramento County Office of Education (SCOE) and/or School Services of California (SSCAL) regarding federal budget projections.

C. State Income

- a. The Local Control Funding Formula (LCFF) is comprised of local property taxes, Education Protection Account (EPA), and state aid. The LCFF establishes base grants by grade level and provides supplemental grant funding for low-income, foster youth, and English learner students.
 - i. LCFF funding is over 70% of District revenues so determining average daily attendance is key and is based upon enrollment projections.
 - ii. The main components to determine enrollment for the future include:
 1. Base enrollment from the current year by grade level (or cohort) moving forward into the following year (potential growth)
 2. Additional adjustment factors include new housing development (growth)
 3. The biggest factor for determining enrollment projections is the TK/K projection (and potential decline due to loss over graduating 12th grade Cohort)
 - iii. Once enrollment is projected, it is converted to Average Daily Attendance (ADA) based upon historical enrollment to attendance from California Basic Educational Data System (CBEDS).
 - iv. Supplemental funding is based off LCFF base funding times, the District Unduplicated Pupil Percentage (UPP).
- b. Lottery and mandated cost revenues shall be budgeted per SSCAL recommendation from the budget dashboard.
- c. Special Education Local Planning Agency (SELPA) funds are going to be budgeted based on the AB 602 calculations.
- d. All other state income will be based upon known funding levels and historical allocations as appropriate.

D. County/Local Income/Grant Programs

- a. Interest income will be based upon cash flow assumptions and anticipated interest from the county investment pool.
- b. Facility use and rental fees will be budgeted based on the prior year.
- c. Donations from the Parent Teacher Association (PTA) and individuals will only be budgeted when they are received.
- d. Grant and other local revenues will be based upon historical data and known grant funding if a Memorandum of Understanding (MOU) has been agreed to.

E. One-time Income

- a. New, one-time income shall be identified and shall be appropriated for expenditures that are of a non-recurring nature.

II) EXPENDITURES

A. Staffing Allocations

- a. Staffing makes up over 80% of the ongoing expenditures and salaries. Benefit costs are based on actual staffing with estimates for extra duty and substitutes.
- b. School site staffing allocations for certificated and classified personnel are based upon the budget book, state requirements, and contract language with bargaining groups when applicable.
- c. Staffing allocations for administration are reviewed annually and adjusted based on available funds and need for District support functions.
- d. Staffing reductions may be included for enrollment adjustments for specific grade levels and programmatic needs in order to present a balanced budget and to insure fiscal solvency for the District.
- e. All positions will be assumed to be filled for the entire fiscal year and fully budgeted at adoption. At budget interims, costs will be adjusted if positions remain unfilled.
- f. New positions for enrollment growth or programmatic needs will be budgeted as well. Any new positions beyond adopted budget numbers, will be approved by the Superintendent or Assistant Superintendent Business Services.

B. Salaries & Benefits

- a. Negotiation Settlements – Any negotiated salary adjustments that have been Board approved will be included in the budget development and multi-year projection.
 - i. If no settlement has occurred when the budget is created a budget line item will be included for the following amount:
 1. 90% of the LCFF COLA increase will be added minus the cost already budgeted for step and column estimates and any additional cost increases for health and welfare and statutory benefits costs including STRS/PERS.
 2. This amount will be included as an assumed cost increase for unresolved negotiations.
 3. If the 90% of the COLA revenue is less than the costs noted above (Step & Column/benefit increases) then no additional amount will be budgeted.
- b. Continuing salaries, and step and column increment adjustments, shall be projected into the budget year.
- c. All mandated employee benefits for retirement systems, workers' compensation, and unemployment shall be included at projected rates.
- d. Estimated medical, dental, vision, life, employee assistance, and long-term disability rates will be planned for in the budget.

C. New Employee Placement for Budgeting

- a. Employee placement on the salary schedule for new certificated personnel will be budgeted based on historical average salary schedule placement for new hires if new employees are not hired prior to the budget development timeline.

D. Student Instructional Materials

- a. The budget will be reviewed annually for (1) changes in enrollment and (2) allocation levels for books, supplies, and equipment. Final budget allocations will be included in the budget book for approval by the Board.

E. Carryover Funds

- a. Site carryover will not be carried forward unless approved by the Assistant Superintendent Business Services.
- b. Department balances will not be carried forward unless approved by the Assistant Superintendent Business Services.

F. Categorical Programs

- a. Categorical programs shall pay for all personnel costs (including fringe benefits) and non-personnel costs and shall operate within their income and authorized staffing.
- b. Categorical programs shall pay for their legal pro-rata share of indirect, direct support, and centralized services costs. Exceptions shall require the approval of the Superintendent and Board of Education.

G. OPEB Irrevocable Trust

- a. The District has currently suspended contributions to the Trust. Future contributions will be reviewed with the Board of Education during the 2023-2024 fiscal year for the 2024-2025 fiscal year.

H. New General Fund Program Requests

- a. Administration shall identify specific funding sources prior to recommending to the Board of Education a new general fund program or project.

I. Program Expenditures

- a. Personnel expenditures shall not exceed the budget for authorized Full-time Equivalent (FTE) within each program.

J. Maintenance

- a. The District may designate 3% or more of its budget for the ongoing maintenance and upkeep of facilities to protect the District's investments and assets.

K. Deferred Maintenance

- a. The District continues to contribute both the state allocation and District match to this fund based upon the pre-LCFF funding level.

L. Inflationary Increases

- a. Inflationary and enrollment increases will be calculated for utilities, fuel, and insurance.

M. Opening of New Schools

- a. The District will plan for the opening of a new school by reserving the full startup cost in the year prior to the opening of the school.

III) RESERVES

A. Restricted Fund Balance Programs

- a. Specially funded and categorical program carryover amounts will be designated as restricted reserves.

B. Economic Uncertainties

- a. The District will maintain a minimum 3% reserve as required by the State of California.

C. Non-spendable Fund Balance

- a. A reserve may be established for revolving cash on hand, stores inventory, prepaid expenses, and other contingencies.

D. Committed/Assigned Amounts

- a. Specific amounts may be established for revolving cash on hand, stores inventory, prepaid expenses, and other contingencies.
- b. The local reserve cap took effect starting in 2022-2023 capping assigned local reserves to 10% and the Board will have to take formal action to allocate funds from assigned status to committed to meet this requirement under Education Code Section 42127.01(a).
 - i. The local reserve 10% figure is measured as a percentage of total general fund expenditures, transfers out, and other uses. This is the same as the computation used to determine a local district's minimum reserve level, or reserve for economic uncertainties (sometimes also known as designated for economic uncertainties). Assigned and unassigned fund balances in the Special Reserve Fund for Other than Capital Outlay Projects (Fund 17) are added to the general fund to determine total reserves subject to the cap. Excluded from the reserve computation are the non-spendable, restricted and committed components of the fund balance.
 - ii. The reserve for economic uncertainties is a stabilization-like arrangement or minimum fund balance policy and does not meet the criteria under Governmental Accounting Standards Board (GASB 54) to be reported as either restricted or committed, because the circumstances in which the reserve might be spent are by their nature nonspecific and routine. As such, the reserve shall be reported as a component of the unassigned fund balance using the unique object code 9789 established under the Standardized Account Code Structure (SACS). Therefore, the reserve component of the unassigned fund balance is subject to the reserve cap.

- iii. The initial commitment or modifying the commitment later will be done by governing board resolution and documented in the minutes of the board meeting. This ensures the highest level of transparency of the board's action to commit reserves for future district activities.

IV) ALL OTHER FUNDS

- A. All other fund programs shall pay for all personnel costs (including fringe benefits) and non-personnel costs. They shall operate within their income and authorized staffing.
- B. All other fund programs shall pay for their legal pro-rata share of indirect support, direct support, centralized services costs, utilities, and custodial services.
- C. Exceptions to the above shall require approval of the Superintendent and Board of Education.

SUMMARY OF CALIFORNIA SCHOOL DISTRICT REVENUE SOURCES

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) replaced the previous K-12 funding system beginning with the 2013-2014 approved state budget. For school districts and charter schools, the implementation of the LCFF eliminated revenue limits and over 50 categorical programs. The LCFF established grade span specific Base Grants, which provides an equitable distribution of dollars, and Supplemental/Concentration Grants to provide supplemental services to Unduplicated Pupils which include socioeconomically disadvantaged, foster youth, homeless youth, and emerging bilingual students.

- The Base Grant is calculated by multiplying the three year average of Actual Daily Attendance (ADA) by the Base Grant amount depending on grade span.
- The Supplemental Grant is equal to 20% of the Base Grant for every Unduplicated Pupil.
- The Concentration Grant is equal to 50% of the Base Grant for every Unduplicated Pupil above the threshold of 55% of enrollment which FCUSD does not qualify for.
- Grade span adjustment for grades transitional kindergarten through grade three (TK-3) is an add-on to the LCFF and requires that districts reach an average class size of 24:1 to receive funding.
- Home-to-School Transportation funding is another add-on to the LCFF, and districts are required to maintain 2012-2013 state revenue funded expenditure levels as a Maintenance of Effort (MOE).

LCFF Overview 2024-2025

Base Grant per student (equalized state-wide)

TK-3:	\$10,025
4-6:	\$10,177
7-8:	\$10,478
9-12:	\$12,144

Supplemental Grant for Unduplicated Pupils

20% of base grant
Average \$2,108.32 for each student

Concentration Grant

For each Unduplicated Pupil over 55% an additional 50% of base

N/A FCUSD

TK-3 Grade Span Adjustment add-on per student

\$1,043

9-12 Career Tech add-on per student

\$316

While the 2013-2014 budget eliminated most programmatic and compliance requirements that school districts were subject to, it added a requirement to adopt a Local Control Accountability Plan (LCAP) concurrently with the District's annual budget. This accountability system specifically requires that school districts increase or improve services for Unduplicated Pupils. The LCAP is a three-year plan that is focused on eight identified state priorities. It provides an opportunity for the District to share its story of how, what, and why programs and services are selected to meet their local needs.

Federal Revenues: Federal revenues are generated from the federal government and are restricted (categorical) in nature, which means they must be expended on "special" programs. Major sources of federal revenue include Title I, Title II, Special Education, and Medi Cal.

Other State Revenues: Other state revenues include the California Lottery, which was established by a constitutional amendment approved in the November 1984 general election and revised by Proposition 20 in 1999. State Special Education Master Plan funding and Lottery revenue make up the largest portion of this category.

Other Local Revenues: The District receives additional local revenues from interest earnings, transportation fees, leases and rentals, and local donations and grants. Donations from Parent Teacher Associations (PTA) and businesses will be budgeted as they are received.

Other Sources: Other sources include revenue received from other educational entities such as other districts and Joint Powers Agreements/Agencies (JPA). Interfund transfers are accounted for in other sources as described by the California School Accounting Manual.

Allocations For:	Elementary Formula	Middle School Formula	Comprehensive HS Formula	Cont./Alt. Education Formula
NOTE: Additional staffing and site allocations may occur through the Local Control Accountability Plan (Supplemental Funds) and other categorical funding that are in excess of these formulas based upon identified student population needs including special education, socio-economically disadvantaged, English language learners, and foster youth.				
1. Administrator				
a. Principal	1 per school - 1.0 FTE	1 per school - 1.0 FTE	1 per school - 1.0 FTE	Based Upon Program Needs
b. Assistant Principal	Site UPP > 80% = 1.0 FTE (Supplemental Funded)	1.0 FTE = 1-900 pupils 2.0 FTE = 901-1,600 pupils 3.0 FTE = 1,601+ (+1.0 FTE if UPP is > 50% - Supplemental Funded)	1.0 FTE = 1-900 pupils 2.0 FTE = 901-1,500 pupils 3.0 FTE = 1,501-2,000 pupils 4.0 FTE = 2,001-2500 5.0 FTE = 2501 (+1.0 FTE if UPP is > 50% - Supplemental Funded)	Based Upon Program Needs
2. Teachers				
a. TK-3	1.0 FTE per 24 pupils			
b. Grades 4-6	1.0 FTE per 34 pupils			
c. Elementary Prep	1.0 FTE per 24 classroom teacher FTE (Inc. SDC)			
d. Secondary Teachers		1.0 FTE per 29.5 pupils	1.0 FTE per 29.5 pupils (175 student contacts per FCEA contract) + Adjustments based upon schedules	1.0 FTE per 25 pupils
e. Opportunity Program	1 Districtwide class (Cordova Gardens)	7 Districtwide CARE classes (operated in coordination with SCOE)		
f. Supplemental Teachers	1.0 FTE Intervention Teacher if UPP > 50% (Supplemental funding)	One Section for every 30 ELL Students (Supplemental funding)	One Section for every 30 ELL Students (Supplemental funding)	Based Upon Program Needs
3. Other Certificated (Stipends)				
a. Department Chair	1.0 per school			
b. Division Leaders		7.0 per school	9.50 per school	1.0 per School (Minimum of five teachers required)
c. Activities Director		1 per school	1 per school	
d. Athletics Director		1 per school	1 per school	
4. School Counselors				
		1.0 FTE per 500 pupils	1.0 FTE per 450 pupils	
5. School Nurse	.4 FTE up to 500 pupils .6 FTE 501 + pupils (Adjustments made based on identified student needs)	.6 FTE (Adjustments made based on identified student needs)	1 FTE up to 2500 pupils 1.4 FTE 2500+ pupils (Adjustments made based on identified student needs)	Based Upon Program Needs
6. Clerical				
a. Administrative Assistant	8 hrs per day/11 mo.	8 hrs per day/11 mo.	8 hrs per day/12 mo.	Based Upon Program Needs
b. Registrar (MS/HS/Alt) I/II		8 hrs per day/11 mo.	8 hrs per day/12 mo.	Based Upon Program Needs
c. Student Body Account Tech			8 hrs per day/11 mo.	
d. Account Clerk I (MS)/ II (HS)		5 hrs per day/10 mo.	5 hrs per day/10.5 mo.	
e. School Clerk	4 hrs per day/10 mo. up to 500 pupils* 6 hrs per day/10 mo. 501 + pupils* (*Plus 2 hrs per day - Supplemental Funding)	8 hrs per day/10.25 mo. up to 1,000 pupils* + 1 hour for each 100 pupils over 1,000* (*Plus 4 hrs per day - Supplemental Funding)	8 hrs per day/10.25 mo. up to 1,000 pupils* + 1 hour for each 100 pupils over 1,000* (*Plus 6 hrs per day - Supplemental Funding)	1 per school (CLC and Adult Education)
f. Clerk Typist III			8 hrs per day/10.5 mo.	
g. Career Guidance Clerk			6 hrs per day/10 mo.	
h. Athletic Clerk			6 hrs per day/10 mo.	
7. Aides				
a. Elem Para (TK) - AM/PM	1.50 hrs./9.5 mo. per 1 TK Class			
b. Elem Para (TK) - Standalone	3.50 hrs./9.5 mo. per 1 TK Class			
c. Elem Para K-5	2 hrs./9.5 mo. per 1 K class			
d. Bilingual Instructional Aides (Supplemental Funded)	Minimum 40 ELL students = 2 hrs./day + 1 additional hour for each additional 20 ELL Students. Allocation is doubled if >50% of ELL population is a 2 or less on ELPAC	Minimum 40 ELL students = 2 hrs./day + 1 additional hour for each additional 20 ELL Students. Allocation is doubled if >50% of ELL population is a 2 or less on ELPAC	Minimum 40 ELL students = 2 hrs./day + 1 additional hour for each additional 20 ELL Students. Allocation is doubled if >50% of ELL population is a 2 or less on ELPAC	Based Upon Program Needs

Allocations For:	Elementary Formula	Middle School Formula	Comprehensive HS Formula	Cont./Alt. Education Formula
8. Library Services	Media Clerk - 45 minutes per classroom teacher per week (TK-5 inc. SPED) FTE - 9.5 mo.	Media Tech - 8 hrs per day/10.5 mo.	Media Assistant - 8 hrs per day/10.5 mo.	Based Upon Program Needs
9. Site Supervision Support	Noon Supervision - 1 hr. per 32 pupils + Elementary Supervision - 20 mins per classroom teacher FTE (Regular & SDC) (+ If UPP > 50% allocation x .25 - Supplemental Funding)	Campus Monitors/Restorative Specialist - 1 hr. per 60 pupils (First 8 hours is for lead) (+ If UPP > 50% allocation x 2.75 - Supplemental Funding)	Campus Monitors/Restorative Specialist - 1 hr. per 80 pupils (First 8 hours is for lead) (+ If UPP > 50% allocation x 2.75 - Supplemental Funding)	Based Upon Program Needs
10. Health Assistant	3 hrs per day up to 500 pupils* 4 hrs per day 501 + pupils* (*Plus 1 hr per day -Supplemental Funding)	4 hrs per day per School* 5.5 hrs per day 1,500-2,000 pupils* 7.1 hrs per day 2,001-2,500 pupils* 8.7 hrs per day >2,500 pupils* (*Plus 2.5 hrs per day - Supplemental Funding)	4 hrs per day per School* 5.5 hrs per day 1,500-2,000 pupils* 7.1 hrs per day 2,001-2,500 pupils* 8.7 hrs per day >2,500 pupils* (*Plus 2.5 hrs per day -Supplemental Funding)	Based Upon Program Needs
11. Parent Coordinators	10 hrs./per week	10 hrs./per week		
12. Custodial				
a. Head Custodian	1.0 FTE per school	1.0 FTE per school	1.0 FTE per school	Based Upon Program Needs
b. Custodian	Based on enrollment and classrooms in use	Based on enrollment and classrooms in use	Based on enrollment and classrooms in use	Based on enrollment and classrooms in use
13. Grounds	Districtwide roving crew to maintain schools/fields & major pruning etc.	Districtwide roving crew to maintain schools/fields & major pruning etc.	1.0 FTE per school + Districtwide roving crew to maintain schools/fields & major pruning etc.	Districtwide roving crew to maintain schools/fields & major pruning etc.
Pupil Based Allocations - Based Upon Prior Year CBEDS				
Custodial Supplies/ Extra Duty	(sqft. x \$.11) + (pupils x \$17.00)	(sqft. x \$.11) + (pupils x \$17.00)	(sqft. x \$.11) + (pupils x \$17.00)	(sqft. x \$.11) + (pupils x \$17.00)
Site Allocations				
a. Textbooks/Instructional Materials	Based on enrollment and required state adoption	Based on enrollment and required state adoption	Based on enrollment and required state adoption	Based on enrollment and required state adoption
b. **Site Discretionary Account <i>(Allowable activities include supplies, copier costs, teacher supply allocations, staff extra time/subs including clerical & staff development, field trips, library, etc.)</i>	\$57.00 per pupil (includes all pupils)	\$60.00 per pupil (includes all pupils)	\$66.00 per pupil (includes all pupils)	\$67.00 per pupil (includes all pupils)
c. Special Education - Instructional Supplies	\$34.00 per SPED pupil (Severe or Non-Severe)	\$34.00 per SPED pupil (Severe or Non-Severe)	\$34.00 per SPED pupil (Severe or Non-Severe)	\$34.00 per SPED pupil (Severe or Non-Severe)
d. Special Education - IEP/ Testing Substitute Release Time	1 Sub-day per IEP case divided by two point nine	1 Sub-day per IEP case divided by three	1 Sub-day per IEP case divided by three	1 Sub-day per IEP case divided by three
e. Library Allocation	\$4.50 per pupil	\$3.00 per pupil		
f. Outdoor Ed Only - Field Trip	\$20.00 per 5th grade pupil			
g. Music <i>(Allocation/Stipends/Repair/Supplies/Transportation)</i>		\$16 per pupil (If UPP > 50% additional 75% allocation - Supplemental funding)	\$20 per pupil (If UPP > 50% additional 75% allocation - Supplemental funding)	
h. Science (Consumables)		\$4.50 per pupil	\$4.50 per pupil + \$2,500 per site	\$650 per site
i. Extra-Curricular		Amounts on separate allocation sheet	Amounts on separate allocation sheet	
j. Clubs <i>(previously allocated in separate document-no change in formula)</i>	\$20,000 to be distributed by C&I	Amounts on separate allocation sheet	Amounts on separate allocation sheet	\$1,100 per site

**Starting in 2022/2023 site discretionary funds were combined from the following previous allocations - Instructional materials, field trips (excluding 5th Grade Outdoor Ed.), teacher substitutes for professional development, academic recovery, and clerical extra time. Additionally, the requirement for elementary/middle schools to match the library allocation was eliminated. Sites will budget these funds based upon priorities in the School Plan for Student Achievement (SPSA).

SCHOOL SITE STAFFING

In determining the number of employees to be assigned to each school site, a staffing formula has been developed to equitably distribute available staffing dollars. Each school site receives a position allocation for the campus. The allocations are based upon student enrollment.

The formula varies by grade level: elementary, middle, and high school. Enrollment projections for the forthcoming school year are made during the spring in order to prepare the budget. In April, principals review projected enrollments and suggest staffing modifications prior to the school year. In August/September, a final review of actual enrollments is made to determine the staffing levels for the current year.

This chart is a summation based upon the September actual enrollment and authorized positions for the school year by school site.

Instructional Supplies Allocations

Each school receives an allocation for site discretionary funds (i.e. instructional classroom supplies, library materials/supplies, custodial supplies) based upon student enrollment from the previous year's CBEDS data.

These amounts are supplemented by materials provided by District funds, as approved by the Governing Board and categorical programs, as authorized by State and Federal programs.

<u>EDUCATION LEVEL</u>	2024-2025 Instructional Supplies Allocation per ADA
Elementary (K-5)	\$57.00
Middle (6-8)	\$60.00
High School (9-12)	\$66.00
Continuation High School	\$67.00
Special Education:	
Severe/Non-Severe	
Elementary	\$34.00
Severe/Non-Severe	
Middle/HS	\$34.00

School Sites	2024-25 Projected Regular Ed. Enrollment	2024-25 Certificated FTE
<u>ELEMENTARY</u>		
Alder Creek (new 24-25)	553	23
Blanche Sprentz	356	14
Carl H. Sundahl	436	18
Cordova Gardens Acad. Arts/Science	291	17
Cordova Meadows	394	21
Cordova Villa	502	21.2
Empire Oaks	381	15
Folsom Hills	495	20
Gold Ridge	506	19
Innovations Academy (new 21-22)	19	4
Mangini Ranch (new 21-22)	608	24
Mather Heights	227	10
Natoma Station	552	23.38
Navigator	418	19
Oak Chan	437	18
Peter J. Shields	328	16
Rancho Cordova	416	19
Riverview STEM Academy	357	15
Russell Ranch	508	19
Sandra J. Gallardo	489	20
Theodore Judah	632	25
White Rock	407	18
Williamson	516	24.8
ELEMENTARY TOTAL	9,828	423.38
<u>SECONDARY</u>		
Folsom Middle	1,531	49.8
Innovations Academy	90	6
Mills Middle	877	31.6
W.E. Mitchell Middle	791	29.6
Sutter Middle	1,676	53.8
Cordova High	1,950	82.75
Folsom High	2,921	93.4
Vista del Lago High	1,787	60.5
Folsom Lake Continuation	48	2.4
Kinney Continuation	95	10.4
Prospect Community Day School	20	4
Walnutwood High	202	9
SECONDARY TOTAL	11,988	433.25
GRAND TOTAL	21,816	856.63

GENERAL FUND SUMMARY – REVENUE DATA

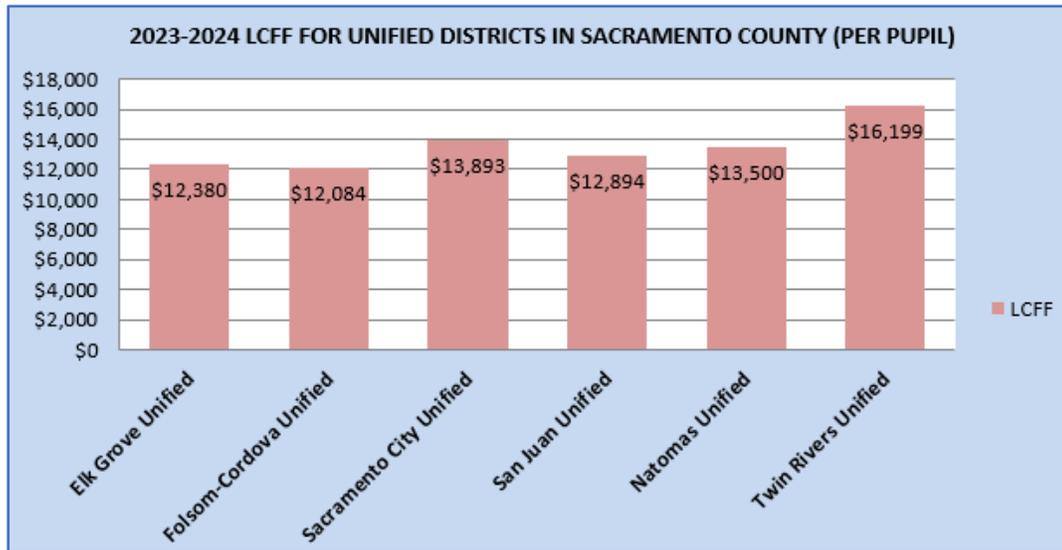
Revenue Classifications

For reporting purposes, General Fund revenue is divided into five major account classifications. The following is a summation of the major account classifications and anticipated revenues for the budget year, as compared to the District’s prior year actual revenues.

Local Control Funding Formula (LCFF)

The LCFF Revenue is the main source of revenue for the General Fund and represents approximately 77.28% of General Fund revenue. This source of revenue includes state aid, local property taxes, and Education Protection Account (EPA).

It is currently projected that \$254,380,907 will be received for 2024-2025 through the LCFF. This represents an increase of \$11,780,077 as compared to 2023-2024 actuals.



Education Protection Account (EPA)

Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increased the state sales tax rate for all taxpayers through June 30, 2017, and the personal income tax rates for upper-income taxpayers through June 30, 2019. On November 8, 2016, voters approved Proposition 55, the California Extension of the Proposition 30 Income Tax Increase Initiative. Proposition 55 extends the personal income tax rates for upper income taxpayers through 2030. The new revenues generated from Propositions 30 & 55 are deposited into a state account called the Education Protection Account (EPA). A corresponding reduction is made to the District’s LCFF state aid funding equal to the amount of the EPA entitlement. The EPA amount is not additional funding for districts. State aid, property taxes, and EPA make up FCUSD’s total LCFF allocation. Propositions 30 & 55 provides that all K-12 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

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

OTHER FEDERAL REVENUE

Elementary & Secondary School Relief Fund	\$ 500,000
Every Student Succeeds Acct	\$ 163,444
Homeless Children & Youth	\$ 56,023
Special Ed. Basic Grant, Preschool, & Alt Dispute Res	\$ 4,663,844
Title I	\$ 3,163,594
Title II	\$ 509,535
Title III	\$ 444,717
Title IV	\$ 359,629
Vocational Ed.	\$ 147,566
Total Federal Revenues	\$ 10,008,352

State Revenue

Other State Revenue represents approximately 16.63% of the total General Fund revenue. The major sources of revenue that remain include Special Education, lottery revenues and Expanded Learning Opportunities grant.

It is currently projected that \$54,738,436 will be received from State Revenue sources in 2024-2025.

Federal Revenue

Federal Revenue, which represents approximately 3.04% of General Fund revenue, is generated from the Federal Government and is restricted (categorical), which means that it must be expended within specific guidelines. Major sources of revenue include Special Education, Elementary & Secondary Relief Fund, and Title I.

It is currently projected that \$10,008,352 will be received from Federal Revenue sources in 2024-2025.

OTHER STATE REVENUE

Academies	\$ 426,424
California Community Schools Partnership	\$ 2,150,000
Career Technical Education	\$ 995,611
Classified Sch Emp Summer Assist Prog	\$ 654,558
Expanded Learning Opportunities Grant	\$ 6,326,088
Healthy Start	\$ 820,928
Lottery	\$ 5,300,657
Mandated Cost	\$ 987,732
National Board	\$ 30,000
Prop 28 Art Education Funding	\$ 1,195,289
Special Ed. Mental Health Services	\$ 1,584,533
Special Ed. Early Intervention Preschool	\$ 874,369
Special Ed. State Apportionment	\$ 18,169,501
Special Ed. Workability	\$ 107,280
STRS On-Behalf Pension Contribution	\$ 11,707,016
Student Transportation AB181	\$ 3,127,835
Testing/assessment/interventn	\$ 75,000
TUPE	\$ 205,615
Total State Revenues	\$ 54,738,436

OTHER LOCAL REVENUE

Fees from Transportation	\$ 1,464,037
Interest Earnings	\$ 2,000,000
Medi-Cal Billing	\$ 135,145
Other Miscellaneous Revenues	\$ 5,908,019
Reimbursement from FCEA	\$ 213,383
School Readiness	\$ 175,400
Total Local Revenues	\$ 9,895,984

Local Revenue

Revenue accounted for in the Other Local Income section of the budget, which represents approximately 3.01% of the General Fund revenue, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest earnings, donations, transportation fees, leases and rental of facilities.

It is currently anticipated that approximately \$9,895,984 will be realized in 2024-2025 from Local Income sources.

Other Financing Sources

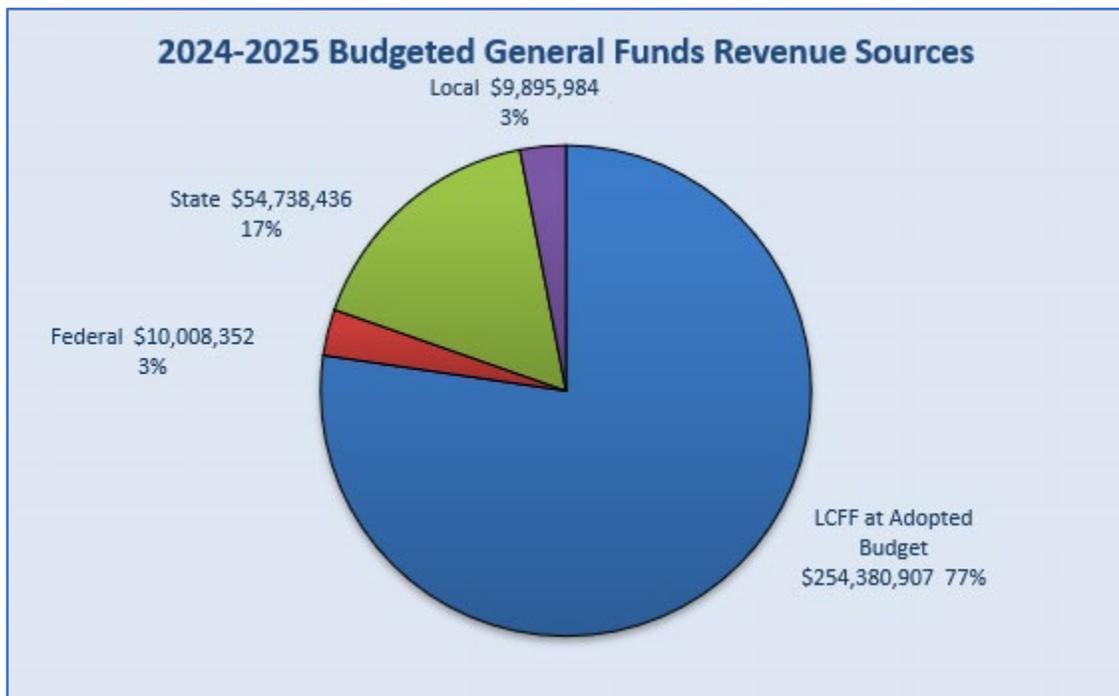
Other Financing Sources is related to transfers to the General Fund from other funds for services chargeable by the General Fund. These sources represent approximately 0.05% of the General Fund revenue. Transfers are made to the General Fund from the Child Development and Student Care funds for indirect.

It is currently anticipated that \$159,671 will be realized from Other Financing sources.

Summary of Revenue Sources

The following summarizes the General Fund revenue source for 2023-2024 and 2024-2025:

	2023-2024	2024-2025	
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Increase (Decrease)</u>
LCFF Sources	\$ 242,600,830	\$ 254,380,907	\$ 11,780,077
Fed Revenues	\$ 11,955,116	\$ 10,008,352	\$ (1,946,764)
State Revenues	\$ 58,946,115	\$ 54,738,436	\$ (4,207,679)
Local Revenues	\$ 16,360,074	\$ 9,895,984	\$ (6,464,090)
Other Fin. Sources	\$ 107,869	\$ 159,671	\$ 51,802
Total	\$ 329,970,004	\$ 329,183,350	\$ (786,654)



AVERAGE DAILY ATTENDANCE

DISTRICT CBEDS	ADA ADULT	FISCAL YEAR	DISTRICT FUNDED ADA	COUNTY SPECIAL ED. ADA	COUNTY COMM'Y SCHOOL ADA	NPS ADA P-2	DISTRICT ADA P-2	Students	
								ADA GROWTH OVER PRIOR YEAR	Percent
19,076	n/a	2009/10	18,255	7	0	42	18,154	(37)	(.2%)
18,758	n/a	2010/11	18,247	2	0	29	17,837	(317)	(1.75%)
19,030	n/a	2011/12	18,310	2	0	27	18,312	475	2.66%
19,002	n/a	2012/13	18,309	1	0	23	18,304	-8	-0.04%
19,221	n/a	2013/14	18,547	0	0	29	18,396	92	0.50%
19,378	n/a	2014/15	18,424	0	0	33	18,420	24	0.13%
19,702	n/a	2015/16	18,906	0	0	37	18,903	483	2.62%
20,161	n/a	2016/17	19,302	0	37	39	19,298	395	2.09%
20,240	n/a	2017/18	19,395	0	39	55	19,387	89	0.46%
20,487	n/a	2018/19	19,559	0	75	53	19,559	172	0.89%
20,458	n/a	2019/20	19,625	0	116	52	19,625	66	0.34%
19,413	n/a	*2020/21	19,625	0	116	52	19,625	0	0.00%
20,088	n/a	2021/22	19,615	0	113	47	18,843	(782)	(3.98%)
20,390	n/a	2022/23	19,524	0	115	58	19,134	291	1.54%
20,828	n/a	2023/24	19,897	0	131	66	19,864	730	3.82%

GENERAL FUND SUMMARY – EXPENDITURE DATA

Expenditure Classification

For reporting purposes, General Fund expenditures are divided into seven major account classifications. The following is a summation of the major account classifications and anticipated expenditures for 2024-2025 compared to the 2023-2024 actual expenses.

Certificated Salaries

Certificated salaries include teachers, administrators, counselors, supervisors, psychologists and other employees who maintain a credential with the State of California. This expense represents approximately 40.78% of total expenditures.

It is projected that \$143,115,023 will be expended on certificated salaries in 2024-2025. This represents an increase of \$5,643,361, or 4.11% more than 2023-2024 actuals, and it is the net of Board approved positions and 2024-2025 step and column increases.

Classified Salaries

Classified salaries are comprised of the District’s support staff, including instructional aides, clerical, custodial, maintenance, grounds, transportation, administrative, and other personnel who are not required to maintain a credential with the State of California. These expenses represent approximately 19.39% of total expenditures.

It is projected that \$68,034,793 will be expended on classified salaries in 2024-2025. This represents an increase of \$9,467,471 or 16.17% more than 2023-2024 actuals, and it is the net of Board approved program positions and step and column increases for 2024-2025.

Employee Benefits

Employee benefits include statutory benefits, all employer contributions to retirement plans (State Teachers Retirement, Public Employees Retirement, and Social Security) and health & welfare benefits provided to all eligible employees. These expenses represent approximately 24.02% of total expenditures.

It is projected that \$84,303,243 will be expended on employee benefits in 2024-2025. This represents an increase of \$8,814,021 from 2023-2024 actuals.

Costs associated with the District’s health benefits are budgeted on a cap basis. The net increase is due to GASB 68 STRS On-Behalf Pension Contributions that were adjusted after the budget was adopted, an increase to the employer’s contribution rate for STRS and PERS, and an increase based on additional Board approved positions.

Employee benefits not relating to health benefits are based upon a formula percentage of the employee’s salary.

Statutory Benefits	Certificated	Classified
STRS	19.10%	0%
PERS	0.000%	27.05%
Unemployment	0.05%	0.05%
Workers Comp	1.47%	1.47 %
OASDI	0.00%	6.20%
Medicare*	1.45%	1.45%
<i>*For all classified and certificated employees hired after April 1986</i>		
Employee Benefits	Per Year	
Certificated	\$15,792	
Classified	\$15,792	
Management	\$16,512	

Books & Supplies

Books and supplies include items which are “consumed” and generally not capitalized such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation areas. With the implementation of the State’s Standardized Account Code structure and GASB 34, all equipment under \$5,000 per item is reflected in this category. Books and supply expenses represent approximately 3.92% of total expenditures.

It is anticipated that approximately \$13,753,095 will be expended on books, supplies, and other materials during 2024-2025. This represents an increase of \$2,858,898 from the 2023-2024 actuals.

In preparing and administering the discretionary budgets, school sites and departments are allowed to transfer dollars between various classifications. For example, during the course of the year a school may choose to utilize monies originally allocated to supplies and materials for capital outlay acquisitions. Because of this ability to move budgets between various accounts, it is difficult to compare budgets in these categories between years.

Contracted Services and other Operating Expenses

Contracted Services and Other Operating Expenditures include items such as utilities, repairs, consultants, travel, leases, postage, legal fees, liability insurance, and other service contracts. These expenses represent approximately 10.50% of total expenditures.

It is anticipated that approximately \$36,826,401 will be expended in this classification in 2024-2025. This represents an increase of \$3,028,678 from 2023-2024 actuals. This includes an increase to insurance and utilities, and an increase in activities for categorical carryover.

Capital Outlay

Capital Outlay includes the cost of new replacement equipment over \$5,000 per item as well as General Fund expenditures for sites and buildings. These expenses represent approximately 1.06% of total expenditures.

It is anticipated that approximately \$3,708,943 will be expended on capital outlay in 2024-2025. This represents a decrease of (\$1,514,564) from 2023-2024 actuals based on the decrease in activities for COVID Funded HVAC activities.

Other Outgo

Other Outgo expenses relate to transfers to other funds, debt service payments, indirect cost credits, and contributions to programs. These expenses represent approximately 0.33% of total expenditures.

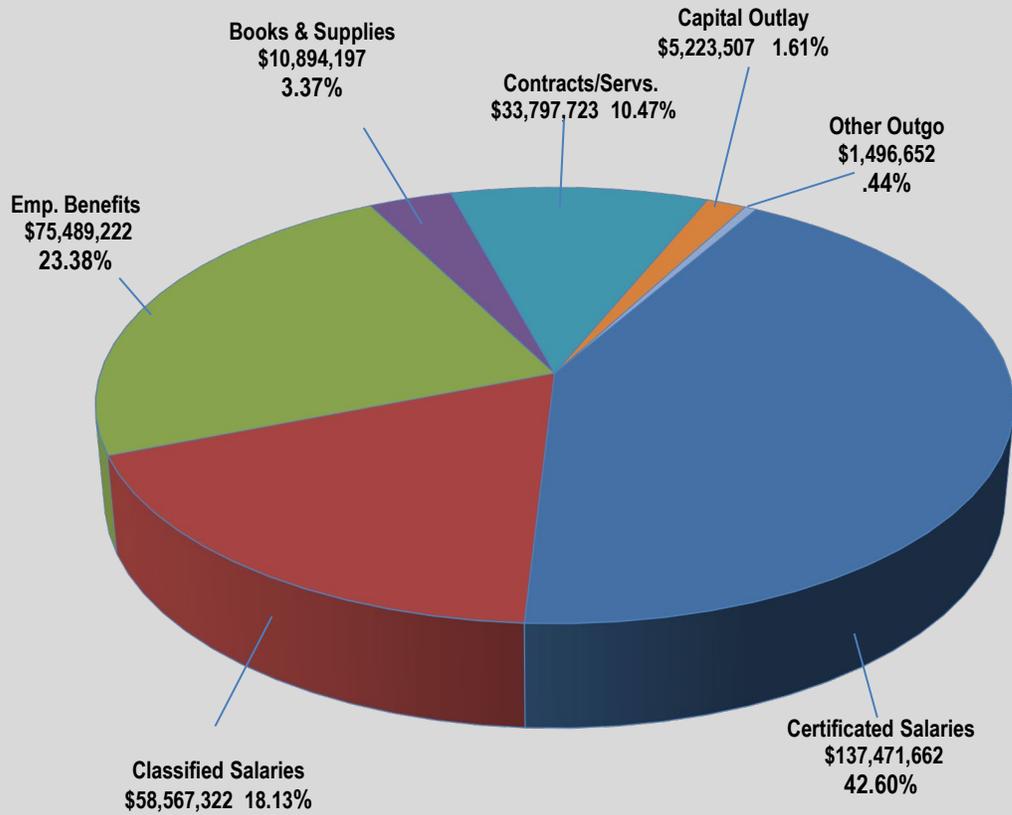
It is anticipated that approximately \$1,140,531 will be expended in the Other Outgo classification in 2024-2025. This represents a decrease of (\$356,121) from 2023-2024 actuals. The net decrease is due to a decrease in estimated indirect costs and SCOE transfers.

Summary of Expenditures

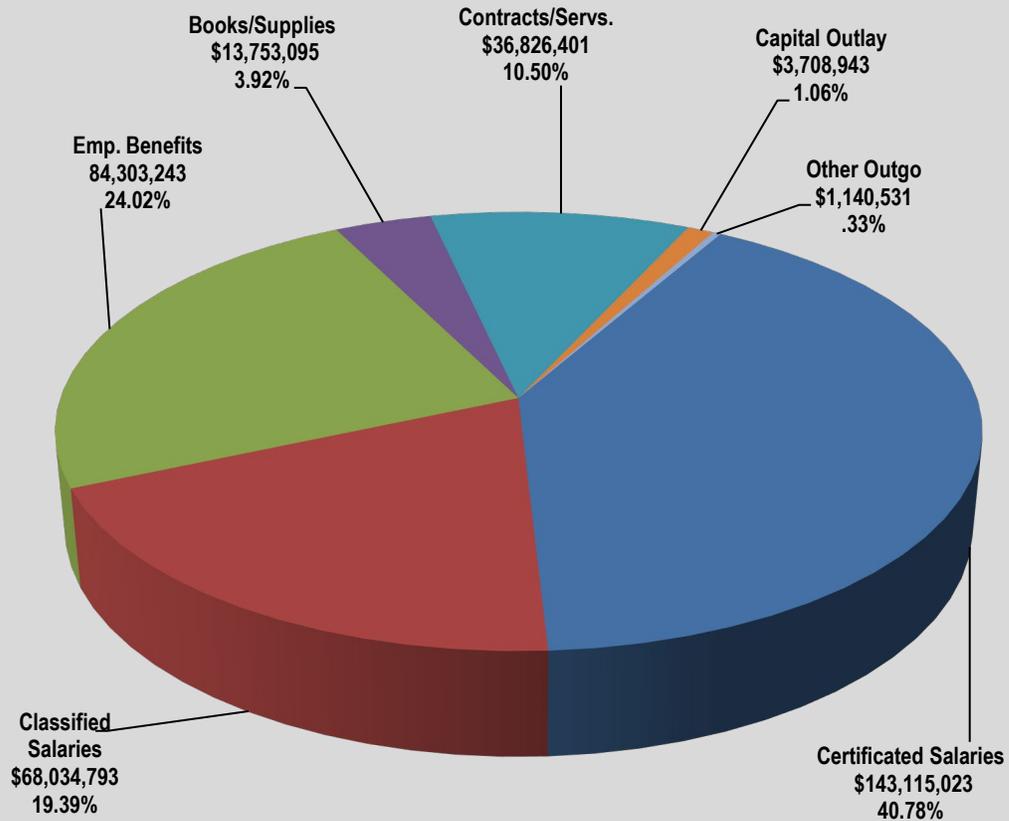
The table to the right and the graphs on the next page are summaries of General Fund expenditures for both 2023-2024 and 2024-2025.

<u>Expense Category</u>	<u>2023-2024 Actuals</u>	<u>2024-2025 Budget</u>	<u>Increase/ (Decrease)</u>
Certificated Salaries	\$137,471,662	\$143,115,023	\$5,643,361
Classified Salaries	\$58,567,322	\$68,034,793	\$9,467,471
Employee Benefits	\$75,489,222	\$84,303,243	\$8,814,021
Books & Supplies	\$10,894,197	\$13,753,095	\$2,858,898
Contracts & Services	\$33,797,723	\$36,826,401	\$3,028,678
Capital Outlay	\$5,223,507	\$3,708,943	(\$1,514,564)
Other Outgo	<u>\$1,496,652</u>	<u>\$1,140,531</u>	<u>(\$356,121)</u>
Totals	<u>\$322,940,285</u>	<u>\$350,882,029</u>	<u>\$27,941,744</u>

2023-2024 General Fund Unaudited Expenditures



2024-2025 General Fund Adopted Budget Expenditures



GENERAL FUND SUMMARY – FUND BALANCE DATA

The District General Fund Balance in accounting terms is the difference between assets and liabilities: in lay terms, it is the amount of funds the District has as a safety net. The General Fund Balance is comprised of many items: revolving cash, restricted carryover, state mandated reserves, District restricted amounts, and unassigned balances.

2023-2024 ACTIVITIES

Beginning Fund Balance July 1, 2023		\$93,116,422
2023-2024 Actual Revenues	\$329,862,135	
2023-2024 Actual Expenses	\$326,740,431	
Surplus (Deficit)		\$3,121,704
2023-2024 Unaudited Ending Fund		
Balance @ June 30, 2024		\$96,238,127
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Prepaid Items	\$3,042,137	
Legally Restricted Balance	\$48,453,173	
Commitments	\$23,259,126	
Other Assigned	\$11,603,241	
Unassigned Fund Balance	\$0	
Sub-Total of Components		<u>\$86,432,677</u>
Reserve	Minimum 3%	<u>\$9,805,449</u>

2023-2024 Activities

For the 2023-2024 fiscal year, the unaudited ending fund balance was \$96,238,127. The reserve for 2023-2024 was \$9,805,449 which meets the 3% minimum required by the state.

2024-2025 Projected

For the 2024-2025 fiscal year, the projected unaudited ending fund balance is \$72,240,223. The reserve for 2023-2024 is \$10,595,438 which meets the 3% minimum required by the State.

2024-2025 PROJECTED

Beginning Fund Balance July 1, 2024		\$96,238,127
2024-2025 Projected Revenues	\$329,023,679	
2024-2025 Projected Expenses	\$353,021,583	
Surplus (Deficit)		(\$23,997,904)
2024-2025 Unaudited Ending Fund		
Balance @ June 30, 2025		\$72,240,223
Components of Fund Balance:		
Revolving Cash Reserve	\$75,000	
Prepaid Items	\$1,929,305	
Legally Restricted Balance	\$38,150,212	
Commitments	\$13,916,017	
Other Assigned	\$7,574,250	
Unassigned Fund Balance	\$0	
Sub-Total of Components		<u>\$61,644,785</u>
Reserve	Minimum 3%	<u>\$10,595,438</u>

OTHER FUNDS

In addition to the General Fund, the District operates several other funds. The Special Revenue Funds are Charter School Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, and Deferred Maintenance Fund. Capital Project Funds include Building funds – Bond Proceeds; 2014 Measure G Bond Fund, 2013 Measure P Bond Fund, and 2007 Measure M Bond Fund. The Capital Facilities Funds are Folsom Developer Fees and Rancho Cordova Developer Fees, the State School Building Lease/Purchase Fund, the State School Facilities Fund, and the Special Reserve Fund for Capital Outlay. Other funds include the Student Care Fund which is an enterprise fund. Each of these programs is accounted for as an independent entity and separate from other programs and funds. Following is a brief description and summation of activities and goals within each of these supplemental funds.

Adult Education Fund

Adult Education revenue sources include federal and state funding. These are: The Workforce Innovation and Opportunity Act (WIOA) Title II AEFLA, and the California Adult Education Programs (CAEP). State funds are distributed through 71 different consortia located throughout the state. FCAS is a member of the Capitol Adult Education Regional Consortium (CAERC). Adult Education also receives CalWORKs funding and revenue from fee-based programs and Grants. The school also has significant reserve funds that are available should our federal and state funds fluctuate. All of the funding, including Federal and local Grants and the annual state allocations provide for instructors and staff, instructional aides, professional development, conferences, and materials for English as a Second Language (ESL) programs, Adult Secondary Education (high school diploma and high school equivalency), Adult Basic Education (ABE), U.S. Citizenship, and workforce training programs. Funding amounts are based on data and accountability submissions, such as payment points earned on the CASAS pre and post tests given to all students.

Cafeteria Fund

In compliance with the accounting procedures established by the California Department of Education, all revenues and expenses related to the operation of the District's comprehensive Food Services Department are accounted for in the District's Cafeteria Fund.

The District participates in the National School Lunch Program, the School Breakfast Program, and the Child and Adult Child Care Program which funds all the department's needs. Participation in these programs requires the District Food Services Department to be in compliance with the U.S. Department of Agriculture regulations.

The Food Services Department provides nutritious meals to the students in our District, serving an average of 14,000 lunches 4,000 breakfasts per day at our 32 sites, as well as 550 suppers per day at 11 sites, plus snacks at 13 sites. During the summer months, the Seamless Summer Feeding program is also offered at various sites.

The Food Services Department is a model program for other school districts nationwide and is renowned for its commitment to nutrition in support of education. The department is self-supporting.

Charter School

The Folsom Cordova Community Charter School, established on May 6, 2004, operates as a dependent charter school under the Folsom Cordova Board of Trustees. Each year, the school and the board create short-term agreements or Memorandums of Understanding (MOUs) to address financial, operational, and legal aspects of their relationship.

The charter school provides comprehensive support for homeschooling families through personalized educational programs, enrichment workshops, and field trips. The curriculum is aligned with California State Content Standards, ensuring that all required subject areas are effectively addressed.

The charter serves TK-8 students who reside in Folsom and Rancho Cordova, as well as Sacramento County and those counties contiguous to Sacramento County. Funding for this program is similar to the District's funding which is generated by ADA from the Local Control Funding Formula (LCFF), Lottery Revenues, and Mandated Block Grant.

Deferred Maintenance Fund

The State Legislature established the Deferred Maintenance Fund in 1980 to assist districts in maintaining facilities and sites. The District has participated in the Deferred Maintenance Program which required both the local District and the State of California to share equally in the cost of major maintenance projects. In lieu of traditional allocations, beginning in 2008/09 through 2012/13, funding was based on a baseline established by the State Allocation Board. This requirement was eliminated in 2013/14 under LCFF.

Projects are planned at various school sites for the next five years. The Governing Board recognizes that the lack of adequate funds for the Deferred Maintenance Program has had an impact on all school sites throughout the District and is committed to providing funding using LCFF.

Building Funds (Bonds)

The District operates three building funds: Measure M (new schools and support facilities) Bond Fund, Measure P Bond Fund, and Measure G Bond Fund.

- Measure P was passed on the November 2012 ballot and authorizes the issuance of bonds equivalent to the amount currently inaccessible under Measure N. The Cordova High School projects, as well as other Rancho Cordova school projects will continue, under Measure P.
- The Measure M (\$750 million) Bond was passed in 2007. The School Facility Improvement District (SFID) area has Sunrise Blvd. as its western boundary, the El Dorado County line as its eastern boundary, Highway 50 as its northern boundary, and the existing District boundary as its southern boundary. It is undeveloped land within the cities of Rancho Cordova and Folsom, and the County of Sacramento. Plans for future development indicate a need for 25 new schools, and the District has plans for a future maintenance facility. The Education Services Center was funded from Measure M and was completed in 2012. Mangini Ranch Elementary was complete and opened for the 2021-2022 school year. Alder Creek Elementary was completed and opened for the 2024-2025 school year.
- The Measure G (\$195 million) Bond was passed in 2014. The SFID encompasses the city of Folsom north of Highway 50. The bond is intended to upgrade:
 - instructional technology
 - student safety and security systems
 - classrooms/sitesThe bond is also intended to:
 - upgrade furniture/equipment to improve the quality of academic instruction in core subjects like math, science, and writing
 - replace aging portable classrooms
 - upgrade aging and inefficient electrical/HVAC systems to save money

Capital Facilities Funds (Developer Fees)

Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school District, including residential, commercial, and industrial development. With the adoption of Senate Bill 50 (SB 50) and the passage of Proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge development fees based on prescribed state guidelines.

These guidelines require the District to annually adopt a School Facilities Needs Analysis and the Establishment of Alternative School Facilities (Developer) Fees. Also incorporated in the guidelines is the requirement to take into consideration local funds (e.g. bonds) available for new school facilities.

State School Building Lease/Purchase Fund

In accordance with the "Leroy F. Green State School Building Lease-Purchase Law of 1976," the State School Building Lease-Purchase fund (SSBLPF) was used primarily to account separately for state apportionments to reconstruct, remodel, or replace existing school buildings, and to acquire new school sites and build new schools. With the adoption of Senate Bill 50 (SB50) and the passage of proposition 1A, the District is now accounting for state funded reconstruction and new construction in the School Facilities Program Fund.

School Facilities Program Fund

With the passage of SB50, the state School Facilities Program Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, and modernization projects. Since the fund's establishment in 1998, funding has been received for 34 projects. The State School Facilities Fund receives revenue from the State Developer Fees and from Bond funds. Each project is tracked separately.

Special Reserve Fund for Capital Projects

The Special Reserve Fund for Capital Projects exists primarily to provide for the accumulation of monies for capital outlay purposes. The primary source of revenue is rental payments by cellular companies and facility rental fees. Funds are reserved for synthetic turf replacement and stadium improvements at the high schools. This is also the fund used to record Certificates of Participation proceeds, proceeds from sale of real property, interest earnings, federal e-rate revenue, technology, and infrastructure.

Student Care Fund

The District's Student Care Program is successfully expanding, now serving over 800 students across 14 locations. As a self-supporting, fee-based program utilizing a sliding scale, it ensures that families can access care based on their needs. The program demonstrates strong fiscal management, maintaining financial stability while accommodating growth. Ultimately, it provides a valuable service to our students and families, enhancing their overall experience in our community.

Child Development Fund

The District's Child Development Fund manages the operations of California State Preschool Programs, in compliance with statewide accounting procedures through separate funds.

In conjunction with the no-cost School Readiness program, CSPP accommodates up to 452 three- and four-year-old children from income-eligible families, including those of English Language Learners, children who have been abused or neglected, foster children, and children with special needs. This initiative plays a vital role in supporting the diverse needs of our community's youngest learners.

Retiree Benefits Fund

This Fund was established to support and track medical premiums for retired classified, certificated, and management employees under negotiated employee agreements. Based on actuarial studies, this account is underfunded.

Major Fund Classifications

#01	General Fund
#08	ASB Trustee
#09	Charter Schools
#11	Adult Education
#12	Child Development
#13	Food Service/Cafeteria
#14	Deferred Maintenance
#15	Pupil Transportation Equipment
#22	Folsom Measure G
#23	Rancho Measure P
#24	Rancho 2007 Measure N
#25	Capital Facilities - Folsom
#26	Capital Facilities - Rancho
#27	Undeveloped Area Measure M
#35	State Schools Facilities Fund
#40	Special Reserve, Capital Projects
#63	Student Care Centers

Criteria and Standards for School District Budgets

Criterion

Standard

(Deviations from the standards must be explained and may affect the approval of the budget.)

- | | | |
|----|---------------------------------|--|
| 1 | Average Daily Attendance | <p>Funded average daily attendance (ADA) has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels:</p> <p>3.0% for districts with 0 – 300 ADA</p> <p>2.0% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – and over ADA</p> |
| 2 | Enrollment | <p>Projected enrollment has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels:</p> <p>3.0% for districts with 0 – 300 ADA</p> <p>2.0% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – and over ADA</p> |
| 3 | ADA to Enrollment Ratio | <p>Projected second period (P-2) 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%).</p> |
| 4 | LCFF Revenue | <p>Projected 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 districts gap funding or its cost-of-living adjustment (COLA), plus or minus one percent.</p> <p>For basic aid school district 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.</p> <p>For school 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 gap funding or COLA and its economic recovery target payment, plus or minus one percent.</p> |
| 5 | Salaries and Benefits | <p>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.</p> |
| 6 | Other Revenues and Expenditures | <p>Projected operating revenues or expenditures 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 plus or minus 10 percent.</p> |
| 7 | Facilities Maintenance | <p>Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to <i>Education Code</i> Section 17070.75, if applicable, and the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with <i>Education Code</i> sections 52060(d)(1) and 17002(d)(1).</p> |
| 8 | Deficit Spending | <p>Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of the total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves as a percentage of total expenditures and other financing uses in two out of three prior fiscal years.</p> |
| 9 | Fund Balance | <p>Budgeted beginning unrestricted general fund balance has not been overestimated in two out of three prior fiscal years by the following percentage levels:</p> <p>1.3% for districts with 301 – 1,000 ADA</p> <p>1.0% for districts with 1,001 – 30,000 ADA</p> <p>0.7% for districts with 30,001 – 250,000 ADA</p> <p>0.3% for districts with 250,001 – and over ADA</p> |
| 10 | Reserves | <p>Available reserves for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applies to total expenditures, transfers out and other financing uses:</p> <p>the greater of 5% or \$87,000 for districts with 0 – 300 ADA</p> <p>the greater of 4% or \$87,000 for districts with 301 – 1,000 ADA</p> <p>3% for districts with 1,001 – 30,000 ADA</p> <p>2% for districts with 30,001 – 250,000 ADA</p> <p>1% for districts with 250,001 – and over ADA</p> |

Supplemental Information

Provide supplemental information as follows:

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Provide information on additional indicators as requested.

- | | | |
|------|---|---|
| S1. | Contingent Liabilities | Identify any known or contingent liabilities (e.g. financial or program audits, litigation, state compliance reviews) that may impact the budget. |
| S2. | Use of One-time Revenues for Ongoing Expenditures | Identify any ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources in the budget year 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 | Identify any large non-recurring general fund expenditures that are funded with ongoing general fund revenues |
| S4. | Contingent Revenues | Identify projected revenues for any of the budget year or two subsequent fiscal years that are contingent on reauthorization by the local government, special legislation, or other definitive act, e.g. parcel taxes. If any of these revenues are dedicated for ongoing expenses, explain how the revenues will be replaced, or the expenditures reduced. |
| S5. | Contributions | <p>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. The explanation should include whether contributions are ongoing or one-time in nature.</p> <p>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. The explanation should include whether transfers are ongoing or one-time in nature.</p> <p>Estimate the impact of any capital projects on the general fund operational budget.</p> |
| S6. | Long-term Commitments | <p>Identify all existing and new multiyear commitments and their annual required payment for the budget year and two subsequent fiscal years.</p> <p>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.</p> |
| S7. | Unfunded Liabilities | <p>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 annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).</p> <p>Estimate the unfunded liability for self-insurance programs such as workers compensation based on an actuarial valuation, if required or another method; identify or estimate the annual required contribution; and indicate how the obligations funded (level of risk retained, funding approach, etc.)</p> |
| S8. | Status of Labor | <p>Analyze the status of employee labor agreements</p> <p>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.</p> <p>Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future years.</p> <p>If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:</p> <p>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 with an analysis of the cost of the settlement and its impact on the operating budget.</p> <p>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.</p> |
| S9. | Local Control and Accountability Plan (LCAP) | Confirm that the school district's governing board has adopted and LCAP or an update to the LCAP effective for the budget year. |
| S10. | LCAP Expenditures | Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP. |

Alder Creek Elementary

2024-2025

Principal
Sara Parenzin
916-2942465
sparenzin@fcusd.org



ENROLLMENT

24-25 545

STAFFING

1 Administrator
26 Certificated Staff
22.4 Classified Staff

ATTENDANCE RATE

No Data Available

RACE/ETHNICITY

African American	1.4%
American Indian	1.6%
Asian	60.4%
Filipino	6.5%
Hispanic	6.9%
Two or More Races	9.5%
Pacific Islander	.2%
White	13.6%

STUDENT GROUPS

English Learners	18.5%
Foster Youth	0%
Homeless	.2%
Socio Economically Disadvantaged	4.2%
Students with Disabilities	9.6%

SITE BUDGET 24-25



UNDUPLICATED PUPIL PERCENTAGE

No Data Available

■ Site Allocations \$47,049
■ Supplemental \$112,221

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Enrollment: PowerSchool
Student Demographics: PowerSchool, Calpads

Blanche Sprentz Elementary

2024-2025

Principal
Jenna Schuette
916-294-9110
jschuett@fcusd.org



ENROLLMENT

24-25 350
23-24 343
22-23 378

STAFFING

1 Administrator
16 Certificated Staff
23.2 Classified Staff
.4 Student Wellness Team

ATTENDANCE RATE

23-24 95.2%
22-23 94.7%
21-22 92.6%

RACE/ETHNICITY

African American	3.4%
American Indian	.8%
Asian	7.4%
Filipino	0%
Hispanic	20.9%
Two or More Races	11.6%
Pacific Islander	0%
White	55.8%

STUDENT GROUPS

English Learners	11.9%
Foster Youth	0%
Homeless	2.6%
Socio Economically Disadvantaged	25.9%
Students with Disabilities	11.4%

SITE BUDGET 24-25



■ Site Allocations \$39,628

■ Supplemental \$102,571

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24 40%
22-23 32%
21-22 27%

Data Source

Attendance: A2A Reporting

Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool

Student Demographics: CA School Dashboard 22-23

Carl H. Sundahl Elementary

2024-2025

Principal
Cynthia Dunn
916-294-2425
cldunn@fcusd.org



ENROLLMENT

24-25 436
23-24 382
22-23 332

STAFFING

1 Administrator
21 Certificated Staff
19.2 Classified Staff

ATTENDANCE RATE

23-24 95.8%
22-23 95.8%
21-22 94.2%

RACE/ETHNICITY

African American	1.5%
American Indian	0%
Asian	3.3%
Filipino	1.2%
Hispanic	15.7%
Two or More Races	11.1%
Pacific Islander	0%
White	69.4%

STUDENT GROUPS

English Learners	4.8%
Foster Youth	0%
Homeless	1.2%
Socio Economically Disadvantaged	10.2%
Students with Disabilities	9%

SITE BUDGET 24-25



■ Site Allocations \$42,989
■ Supplemental \$59,022

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24 20%
22-23 14%
21-22 15%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchoolStudent
Demographics: CA School Dashboard 22-23

Cordova Gardens Academy of Arts and Sciences

2024-2025

Principal
Mr. John Bliss
916-294-9115
jbliss@fcusd.org



ENROLLMENT		STAFFING	ATTENDANCE RATE	
24-25	280	2 Administrators	23-24	93.4%
23-24	271	20 Certificated Staff	22-23	91.0%
22-23	274	27.8 Classified Staff	21-22	89.6%
		2.8 Student Wellness Team		

RACE/ETHNICITY		STUDENT GROUPS	
African American	14.2%	English Learners	24.5%
American Indian	0%	Foster Youth	0%
Asian	3.6%	Homeless	7.7%
Filipino	.4%	Socio Economically Disadvantaged	91.6%
Hispanic	39.8%	Students with Disabilities	17.2%
Two or More Races	15.3%		
Pacific Islander	.4%		
White	25.5%		

SITE BUDGET 24-25



- Site Allocations \$38,241
- Title 1 (Federal) \$124,300
- Supplemental \$704,308
- Equity Multiplier \$353,616

UNDUPLICATED PUPIL PERCENTAGE

23-24	85%
22-23	92%
21-22	76%

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Cordova Meadows Elementary

2024-2025

Principal
Amber Fontaine
916-294-9120
afontain@fcusd.org



ENROLLMENT

24-25 391
23-24 341
22-23 331

STAFFING

2 Administrators
25 Certificated Staff
29.4 Classified Staff
1 Student Wellness Team

ATTENDANCE RATE

23-24 94.3%
22-23 92.1%
21-22 90.5%

RACE/ETHNICITY

African American	16.3%
American Indian	0%
Asian	9.7%
Filipino	0%
Hispanic	39.9%
Two or More Races	14.8%
Pacific Islander	2.4%
White	16.9%

STUDENT GROUPS

English Learners	38.4%
Foster Youth	0%
Homeless	5.4%
Socio Economically Disadvantaged	88.5%
Students with Disabilities	14.8%

SITE BUDGET 24-25



- Site Allocations \$43,272
- Title 1 (Federal) \$176,368
- Supplemental \$681,716
- Equity Multiplier \$420,971

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24 89%
22-23 89%
21-22 88%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Cordova Villa Elementary

2024-2025

Principal
Amber Carter
916-294-9125
acarter@fcusd.org



ENROLLMENT

24-25 497
23-24 440
22-23 448

STAFFING

2 Administrators
26.2 Certificated Staff
36.4 Classified Staff
2.5 Student Wellness Team

ATTENDANCE RATE

23-24 92.5%
22-23 90.2%
21-22 88.2%

RACE/ETHNICITY

African American	14.5%
American Indian	.4%
Asian	8.7%
Filipino	0.9%
Hispanic	45.3%
Two or More Races	16.3%
Pacific Islander	1.6%
White	12.3%

STUDENT GROUPS

English Learners	32.6%
Foster Youth	.7%
Homeless	6.3%
Socio Economically Disadvantaged	89.7%
Students with Disabilities	12.3%

SITE BUDGET 24-25



- Site Allocations \$54,855
- Title 1 (Federal) \$244,420
- Supplemental \$795,934

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

24-25 93%
22-23 91%
21-22 86%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchoolStudent
Demographics: CA School Dashboard 22-23

Empire Oaks Elementary

2024-2025

Principal
Kimberly Christerson
916-294-9130
kchristi@fcusd.org



ENROLLMENT

24-25 382
23-24 409
22-23 378

STAFFING

1 Administrator
19 Certificated Staff
24.9 Classified Staff

ATTENDANCE RATE

23-24 95.7%
22-23 95.6%
21-22 95.2%

RACE/ETHNICITY

African American	.8%
American Indian	.3%
Asian	28%
Filipino	.8%
Hispanic	14.8%
Two or More Races	10.1%
Pacific Islander	.5%
White	47.2%

STUDENT GROUPS

English Learners	9.3%
Foster Youth	0%
Homeless	.5%
Socio Economically Disadvantaged	6.3%
Students with Disabilities	17.2%

SITE BUDGET 24-25



Site Allocations \$49,598

Supplemental \$51,864

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24 18%
22-23 14%
21-22 13%

Data Source

Attendance: A2A Reporting

Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchoolStudent

Demographics: CA School Dashboard 22-23

Folsom Hills Elementary

2024-2025

Principal
Monika Himmrich
916-294-9135
mhimmric@fcusd.org



ENROLLMENT

24-25 500
23-24 473
22-23 493

STAFFING

1 Administrator
24 Certificated Staff
25.1 Classified Staff

ATTENDANCE RATE

23-24 95.3%
22-23 95.3%
21-22 94.4%

RACE/ETHNICITY

African American	.2%
American Indian	0%
Asian	11%
Filipino	1%
Hispanic	19.3%
Two or More Races	14.6%
Pacific Islander	.2%
White	53.8%

STUDENT GROUPS

English Learners	4.3%
Foster Youth	0%
Homeless	.6%
Socio Economically Disadvantaged	5.9%
Students with Disabilities	10.8%

SITE BUDGET 24-25



Site Allocations \$59,078

Supplemental \$47,803

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24 11%
22-23 10%
21-22 8%

Data Source

Attendance: A2A Reporting

Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool

Student Demographics: CA School Dashboard 22-23

Gold Ridge Elementary

2024-2025

Principal
Wendy Sol
916-294-9140
wsol@fcusd.org



ENROLLMENT

24-25 500
23-24 535
22-23 492

STAFFING

1 Administrator
23 Certificated Staff
24.3 Classified Staff
.4 Student Wellness Team

ATTENDANCE RATE

23-24 95.6%
22-23 95.2%
21-22 93.6%

RACE/ETHNICITY

African American	2.4%
American Indian	0%
Asian	28.5%
Filipino	3.5%
Hispanic	15%
Two or More Races	12.6%
Pacific Islander	.4%
White	37.6%

STUDENT GROUPS

English Learners	15%
Foster Youth	.2%
Homeless	.4%
Socio Economically Disadvantaged	17.3%
Students with Disabilities	13.6%

SITE BUDGET 24-25



Site Allocations \$64,116

Supplemental \$103,696

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24 35%
22-23 29%
21-22 28%

Data Source

Attendance: A2A Reporting

Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool

Student Demographics: CA School Dashboard 22-23

Mangini Ranch Elementary

2024-2025

Principal
Canen Peterson
916-294-2460
canenpeterson@fcusd.org



ENROLLMENT

24-25 605
23-24 656
22-23 607

STAFFING

1 Administrator
27 Certificated Staff
24.6 Classified Staff

ATTENDANCE RATE

23-24 96.7%
22-23 95.9%
21-22 95.4%

RACE/ETHNICITY

African American	.5%
American Indian	1%
Asian	58%
Filipino	7.9%
Hispanic	8.4%
Two or More Races	9.2%
Pacific Islander	.2%
White	14.8%

STUDENT GROUPS

English Learners	15.8%
Foster Youth	0%
Homeless	.2%
Socio Economically Disadvantaged	4%
Students with Disabilities	7.1%

SITE BUDGET 24-25



■ Site Allocations \$67,842
■ Supplemental \$114,007

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24 17%
22-23 18%
21-22 18%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Mather Heights Elementary

2024-2025

Principal
Joel Francisco
916-294-2440
JFrancis@fcusd.org



ENROLLMENT

24-25 228
23-24 279
22-23 316

STAFFING

1 Administrator
13 Certificated Staff
19.3 Classified Staff
.2 Student Wellness Team

ATTENDANCE RATE

23-24 94.8%
22-23 94.9%
21-22 93.3%

RACE/ETHNICITY

African American	1.9%
American Indian	0%
Asian	16.5%
Filipino	2.5%
Hispanic	20.3%
Two or More Races	19.3%
Pacific Islander	.3%
White	39.2%

STUDENT GROUPS

English Learners	10.1%
Foster Youth	0%
Homeless	1.9%
Socio Economically Disadvantaged	22.5%
Students with Disabilities	11.4%

SITE BUDGET 24-25



Site Allocations \$37,435
Supplemental \$67,790

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24 43%
22-23 31%
21-22 29%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Natoma Station Elementary

2024-2025

Principal
Vickie Boudouris
916-294-9145
vboudour@fcusd.org



ENROLLMENT

24-25 551
23-24 524
22-23 489

STAFFING

1 Administrator
27.4 Certificated Staff
27.2 Classified Staff
.5 Student Wellness Team

ATTENDANCE RATE

23-24 95.4%
22-23 95.2%
21-22 93.9%

RACE/ETHNICITY

African American	1%
American Indian	0%
Asian	19%
Filipino	1.2%
Hispanic	19.4%
Two or More Races	13.9%
Pacific Islander	0%
White	45.4%

STUDENT GROUPS

English Learners	12.3%
Foster Youth	0.6%
Homeless	1.6%
Socio Economically Disadvantaged	15.1%
Students with Disabilities	9.4%

SITE BUDGET 24-25



■ Site Allocations \$58,854

■ Supplemental \$77,606

*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

UNDUPLICATED PUPIL PERCENTAGE

23-24 31%
22-23 25%
21-22 25%

Data Source

Attendance: A2A Reporting

Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool

Student Demographics: CA School Dashboard 22-23

Navigator Elementary

2024-2025

Principal
James Tucker
916-294-2420
jtucker@fcusd.org



ENROLLMENT

24-25 418
23-24 403
22-23 400

STAFFING

1 Administrator
23.4 Certificated Staff
27.6 Classified Staff
.5 Student Wellness Team

ATTENDANCE RATE

23-24 94.2%
22-23 93.2%
21-22 92.2%

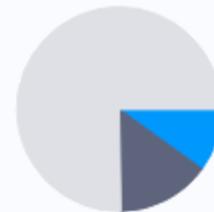
RACE/ETHNICITY

African American	7.5%
American Indian	.3%
Asian	13.8%
Filipino	5.3%
Hispanic	24%
Two or More Races	16.3%
Pacific Islander	0.8%
White	31.8%

STUDENT GROUPS

English Learners	23.5%
Foster Youth	0.3%
Homeless	8%
Socio Economically Disadvantaged	50.3%
Students with Disabilities	17.5%

SITE BUDGET 24-25



- Site Allocations \$51,280
- Title 1 (Federal) \$76,248
- Supplemental \$388,177

*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

UNDUPLICATED PUPIL PERCENTAGE

23-24 58%
22-23 56%
21-22 51%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Oak Chan Elementary

2024-2025

Principal
Amber Lozano
916-294-9155
alozano@fcusd.org



ENROLLMENT

24-25 436
23-24 444
22-23 427

STAFFING

1 Administrator
21 Certificated Staff
19.8 Classified Staff
.3 Student Wellness Team

ATTENDANCE RATE

23-24 96.4%
22-23 96.0%
21-22 95.1%

RACE/ETHNICITY

African American	0%
American Indian	0%
Asian	9.1%
Filipino	0.9%
Hispanic	15%
Two or More Races	14.3%
Pacific Islander	0%
White	60.7%

STUDENT GROUPS

English Learners	3%
Foster Youth	0%
Homeless	1.2%
Socio Economically Disadvantaged	8.2%
Students with Disabilities	15%

SITE BUDGET 24-25



■ Site Allocations \$49,075

■ Supplemental \$47,075

*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

UNDUPLICATED PUPIL PERCENTAGE

23-24 14%
22-23 11%
21-22 12%

Data Source

Attendance: A2A Reporting

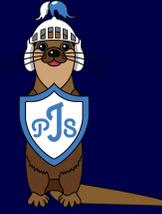
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool

Student Demographics: CA School Dashboard 22-23

Peter J. Shields Elementary

2024-2025

Principal
Ted Bosque
916-294-9160
tbosque@fcusd.org



ENROLLMENT

24-25 325
23-24 319
22-23 311

STAFFING

1 Administrator
20 Certificated Staff
26.8 Classified Staff
1 Student Wellness Team

ATTENDANCE RATE

23-24 94.3%
22-23 92.3%
21-22 90.8%

RACE/ETHNICITY

African American	7.4%
American Indian	0.3%
Asian	5.8%
Filipino	2.3%
Hispanic	31.2%
Two or More Races	14.5%
Pacific Islander	1%
White	37.6%

STUDENT GROUPS

English Learners	28.9%
Foster Youth	0%
Homeless	3.5%
Socio Economically Disadvantaged	69.1%
Students with Disabilities	21.2%

SITE BUDGET 24-25



- Site Allocations \$40,502
- Title 1 (Federal) \$106,463
- Supplemental \$502,395

*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

UNDUPLICATED PUPIL PERCENTAGE

23-24 75%
22-23 74%
21-22 68%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Rancho Cordova Elementary

2024-2025

Principal
Anna Chitwood
916-294-9165
achitwood@fcusd.org



ENROLLMENT

24-25 416
23-24 402
22-23 423

STAFFING

2 Administrators
23 Certificated Staff
31.9 Classified Staff
1.6 Student Wellness Team

ATTENDANCE RATE

23-24 92.6%
22-23 92.0%
21-22 89.8%

RACE/ETHNICITY

African American	7.6%
American Indian	0%
Asian	4.3%
Filipino	1.4%
Hispanic	57%
Two or More Races	10.2%
Pacific Islander	1.4%
White	18%

STUDENT GROUPS

English Learners	36.9%
Foster Youth	0%
Homeless	5.2%
Socio Economically Disadvantaged	81.6%
Students with Disabilities	13.2%

SITE BUDGET 24-25



- Site Allocations \$35,540
- Title 1 (Federal) \$179,733
- Supplemental \$776,436

*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

UNDUPLICATED PUPIL PERCENTAGE

23-24 84%
22-23 84%
21-22 85%

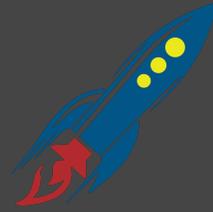
Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Riverview STEM

2024-2025

Principal
Lari Miller-Powell
916-294-2435
LPowell@fcusd.org



ENROLLMENT

24-25 356
23-24 346
22-23 343

STAFFING

1 Administrator
15.6 Certificated Staff
15.5 Classified Staff

ATTENDANCE RATE

23-24 96.8%
22-23 95.7%
21-22 95.1%

RACE/ETHNICITY

African American	2.3%
American Indian	0.3%
Asian	40.2%
Filipino	1.2%
Hispanic	14.9%
Two or More Races	10.8%
Pacific Islander	0%
White	30%

STUDENT GROUPS

English Learners	13.1%
Foster Youth	0%
Homeless	0.6%
Socio Economically Disadvantaged	10.2%
Students with Disabilities	5.5%

SITE BUDGET 24-25



■ Site Allocations \$36,189

■ Supplemental \$65,228

*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

UNDUPLICATED PUPIL PERCENTAGE

23-24 30%
22-23 25%
21-22 25%

Data Source

Attendance: A2A Reporting

Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool

Student Demographics: CA School Dashboard 22-23

Russell Ranch Elementary

2024-2025

Principal
Meghan Schooler
916-294-2430
mschooler@fcusd.org



ENROLLMENT

24-25	506
23-24	609
22-23	618

STAFFING

1 Administrator
23 Certificated Staff
27.9 Classified Staff

ATTENDANCE RATE

23-24	96.6%
22-23	96.3%
21-22	95.4%

RACE/ETHNICITY

African American	0.8%
American Indian	0.3%
Asian	40.5%
Filipino	4.9%
Hispanic	11.3%
Two or More Races	10.4%
Pacific Islander	0%
White	31.9%

STUDENT GROUPS

English Learners	10.2%
Foster Youth	0%
Homeless	0.6%
Socio Economically Disadvantaged	6.1%
Students with Disabilities	14.7%

SITE BUDGET 24-25



■ Site Allocations \$67,802

■ Supplemental \$79,974

*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

UNDUPLICATED PUPIL PERCENTAGE

23-24	17%
22-23	15%
21-22	14%

Data Source

Attendance: A2A Reporting

Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool

Student Demographics: CA School Dashboard 22-23

Sandra J. Gallardo Elementary

2024-2025

Principal
Patricia Graham
916-294-9170
pgraham@fcusd.org



ENROLLMENT

24-25 483
23-24 515
22-23 358

STAFFING

1 Administrator
24 Certificated Staff
25.6 Classified Staff

ATTENDANCE RATE

23-24 96.2%
22-23 96.5%
20-21 97.5%

RACE/ETHNICITY

African American	.3%
American Indian	0%
Asian	34.4%
Filipino	3.1%
Hispanic	10.1%
Two or More Races	9.8%
Pacific Islander	0%
White	42.5%

STUDENT GROUPS

English Learners	9.5%
Foster Youth	0%
Homeless	0.3%
Socio Economically Disadvantaged	4.2%
Students with Disabilities	12.3%

SITE BUDGET 24-25



■ Site Allocations \$57,784

■ Supplemental \$78,329

*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

UNDUPLICATED PUPIL PERCENTAGE

23-24 21%
22-23 14%
21-22 17%

Data Source

Attendance: A2A Reporting

Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool

Student Demographics: CA School Dashboard 22-23

Theodore Judah Elementary

2024-2025

Principal
Jonathan Johnson
916-294-9175
JGJohnson@fcusd.org



ENROLLMENT

24-25	632
23-24	626
22-23	581

STAFFING

1 Administrator
27 Certificated Staff
27.4 Classified Staff
.6 Student Wellness Team

ATTENDANCE RATE

23-24	95.4%
22-23	95.4%
21-22	94.1%

RACE/ETHNICITY

African American	2.2%
American Indian	0.3%
Asian	42.5%
Filipino	0.7%
Hispanic	18.8%
Two or More Races	10.7%
Pacific Islander	0.3%
White	27.2%

STUDENT GROUPS

English Learners	11%
Foster Youth	0%
Homeless	1.9%
Socio Economically Disadvantaged	25%
Students with Disabilities	5%

SITE BUDGET 24-25



■ Site Allocations \$63,343
■ Supplemental \$169,107

*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

UNDUPLICATED PUPIL PERCENTAGE

23-24	34%
22-23	29%
21-22	31%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

White Rock Elementary

2024-2025

Principal
Tanya LaBass
916-294-9180
tlabass@fcusd.org



ENROLLMENT

24-25 407
23-24 372
22-23 385

STAFFING

2 Administrators
21 Certificated Staff
29.4 Classified Staff
3.3 Student Wellness Staff

ATTENDANCE RATE

23-24 93.8%
22-23 92.4%
21-22 89.2%

RACE/ETHNICITY

African American	7.5%
American Indian	0%
Asian	8.6%
Filipino	0%
Hispanic	52.7%
Two or More Races	10.6%
Pacific Islander	2.1%
White	19%

STUDENT GROUPS

English Learners	42.3%
Foster Youth	0%
Homeless	11.2%
Socio Economically Disadvantaged	90.6%
Students with Disabilities	10.6%

SITE BUDGET 24 - 25



- Site Allocations \$43,858
- Title 1 (Federal) \$207,252
- Supplemental \$708,001

*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

UNDUPLICATED PUPIL PERCENTAGE

23-24 93%
22-23 92%
21-22 89%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Williamson Elementary

2024-2025

Principal
Leslee Cottrell
916-294-9185
lcottrell@fcusd.org



ENROLLMENT

24-25 515
23-24 460
22-23 464

STAFFING

2 Administrators
33 Certificated Staff
27.8 Classified Staff
2.9 Student Wellness Staff

ATTENDANCE RATE

23-24 94.2%
22-23 91.4%
21-22 88.4%

RACE/ETHNICITY

African American	7.8%
American Indian	0%
Asian	5.4%
Filipino	1.1%
Hispanic	39.2%
Two or More Races	10.3%
Pacific Islander	2.4%
White	33.6%

STUDENT GROUPS

English Learners	34.7%
Foster Youth	0%
Homeless	5.8%
Socio Economically Disadvantaged	86.9%
Students with Disabilities	10.6%

SITE BUDGET 24 - 25



- Site Allocations \$50,390
- Title 1 (Federal) \$207,264
- Supplemental \$820,698

*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

UNDUPLICATED PUPIL PERCENTAGE

23-24 85%
22-23 88%
21-22 85%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Folsom Middle School

2024-2025

Principal
Terri Daniels
916-294-9040
tdaniels@fcusd.org



ENROLLMENT

24-25	1,530
23-24	1,425
22-23	1,340

STAFFING

3 Administrators
59.4 Certificated Staff
35.3 Classified Staff
3 Counselors
1 Student Wellness Team

ATTENDANCE RATE

23-24	95.8%
22-23	95%
21-22	94%

RACE/ETHNICITY

African American	1.5%
American Indian	.3%
Asian	31.7%
Filipino	2.4%
Hispanic	11.8%
Two or More Races	7.4%
Pacific Islander	.1%
White	44.8%

STUDENT GROUPS

English Learners	2.9%
Foster Youth	.1%
Homeless	.1%
Socio Economically Disadvantaged	6.8%
Students with Disabilities	9.3%

SITE BUDGET 24-25



Site Allocations \$242,064
Supplemental \$147,891

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24	13%
22-23	9%
21-22	10%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Mills Middle School

2024-2025

Principal
Dana Carrigan
916-294-9045
dcarriga@fcusd.org



ENROLLMENT

24-25 878
23-24 818
22-23 818

STAFFING

3 Administrators
44.2 Certificated Staff
41.6 Classified Staff
2.5 Counselors
2.2 Student Wellness Team

ATTENDANCE RATE

23-24 91.7%
22-23 91.3%
21-22 91.3%

RACE/ETHNICITY

African American	12.1%
American Indian	.2%
Asian	9.9%
Filipino	.6%
Hispanic	42.5%
Two or More Races	9.9%
Pacific Islander	1.8%
White	22.5%

STUDENT GROUPS

English Learners	30.8%
Foster Youth	.6%
Homeless	4.9%
Socio Economically Disadvantaged	83.5%
Students with Disabilities	14.9%

SITE BUDGET 24-25



- Site Allocations \$158,117
- Title 1 (Federal) \$270,606
- Supplemental \$1,555,529

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24 88%
22-23 85%
21-22 78%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

W.E. Mitchell Middle School

2024-2025

Principal
Sandra Garcia
916-294-9050
sgarcia@fcusd.org



ENROLLMENT

24-25 786
23-24 807
22-23 805

STAFFING

3 Administrators
42 Certificated Staff
2 Counselors
41.4 Classified Staff
2 Student Wellness Team

ATTENDANCE RATE

23-24 89.9%
22-23 90.3%
21-22 88.8%

RACE/ETHNICITY

African American	8.1%
American Indian	.2%
Asian	8.1%
Filipino	4%
Hispanic	37.3%
Two or More Races	14.9%
Pacific Islander	.7%
White	32.8%

STUDENT GROUPS

English Learners	15.2%
Foster Youth	0%
Homeless	6.5%
Socio Economically Disadvantaged	62.2%
Students with Disabilities	20.5%

SITE BUDGET 24-25



- Site Allocations \$163,596
- Title 1 (Federal) \$152,067
- Supplemental \$929,978

*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

UNDUPLICATED PUPIL PERCENTAGE

23-24 69%
22-23 63%
21-22 52%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Sutter Middle School

2024-2025

Principal
 Tarik McFall
 916-294-9035
 tmcfall@fcusd.org



ENROLLMENT

24-25	1,674
23-24	1,671
22-23	1,552

STAFFING

4 Administrators
66.6 Certificated Staff
41 Classified Staff
3.4 Counselors
1 Student Wellness Team

ATTENDANCE RATE

23-24	95.4%
22-23	94.2%
21-22	93.4%

RACE/ETHNICITY

African American	2.1%
American Indian	.2%
Asian	27.4%
Filipino	2.8%
Hispanic	15.3%
Two or More Races	9.5%
Pacific Islander	.3%
White	42.3%

STUDENT GROUPS

English Learners	4.8%
Foster Youth	.1%
Homeless	1.4%
Socio Economically Disadvantaged	15.2%
Students with Disabilities	9.8%

SITE BUDGET 24-25



Site Allocations \$269,404
Supplemental \$213,858

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24	22%
22-23	18%
21-22	18%

Data Source

Attendance: A2A Reporting
 Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
 Student Demographics: CA School Dashboard 22-23

Cordova High School

2024-2025

Principal
Amy Strawn
916-294-2450
astrawn@fcusd.org



ENROLLMENT

24-25 1,947
23-24 1,900
22-23 1,931

STAFFING

5 Administrators
110.8 Certificated Staff
79.9 Classified Staff
5.5 Counselors
4 Student Wellness Team

ATTENDANCE RATE

23-24 91.9%
22-23 91%
21-22 89.4%

RACE/ETHNICITY

African American	8.8%
American Indian	.3%
Asian	7.7%
Filipino	2.2%
Hispanic	40.5%
Two or More Races	8%
Pacific Islander	1.8%
White	30%

STUDENT GROUPS

English Learners	20.8%
Foster Youth	.5%
Homeless	6.1%
Socio Economically Disadvantaged	71.1%
Students with Disabilities	16.9%



SITE BUDGET 24-25



- Site Allocations \$556,132
- Title 1 (Federal) \$316,626
- Supplemental \$2,526,075

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24 76%
22-23 72%
21-22 57%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Folsom High School

2024-2025



Principal
Howard Cadenhead
916-294-2400
hcadenhead@fcusd.org

ENROLLMENT

24-25	2,921
23-24	2,854
22-23	2,718

STAFFING

4.95 Administrators
115 Certificated Staff
72 Classified Staff
6 Counselors
2 Student Wellness Team

ATTENDANCE RATE

23-24	94.9%
22-23	94.4%
21-22	93.9%

RACE/ETHNICITY

African American	1.9%
American Indian	.3%
Asian	23.8%
Filipino	3.7%
Hispanic	15%
Two or More Races	9.1%
Pacific Islander	.6%
White	43.9%

STUDENT GROUPS

English Learners	4.2%
Foster Youth	.1%
Homeless	.9%
Socio Economically Disadvantaged	13%
Students with Disabilities	9.7%

SITE BUDGET 24-25



UNDUPLICATED PUPIL PERCENTAGE

23-24	20%
22-23	15%
21-22	17%

■ Site Allocations \$761,208
■ Supplemental \$260,312

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Vista del Lago High School

2024-2025

Principal
Kim Moore
916-294-2410
kmmoore@fcusd.org



ENROLLMENT

24-25	1,789
23-24	1,751
22-23	1,745

STAFFING

4 Administrators
75 Certificated Staff
51 Classified Staff
4 Counselors
1.6 Student Wellness Team

ATTENDANCE RATE

23-24	96.0%
22-23	95.3%
21-22	94.1%

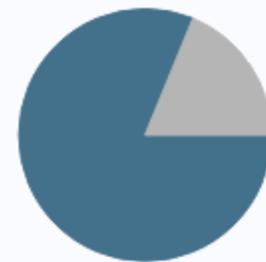
RACE/ETHNICITY

African American	1.3%
American Indian	.2%
Asian	26.8%
Filipino	2.6%
Hispanic	10.6%
Two or More Races	5.1%
Pacific Islander	.3%
White	53%

STUDENT GROUPS

English Learners	1.1%
Foster Youth	0%
Homeless	.6%
Socio Economically Disadvantaged	5.2%
Students with Disabilities	8.5%

SITE BUDGET 24-25



■ Site Allocations \$587,702
■ Supplemental \$136,100

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24	8%
22-23	6%
21-22	6%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Folsom Lake High School

2024-2025

Principal
Howard Cadenhead
916-294-9055
hcadenhead@fcusd.org



ENROLLMENT

24-25	48
23-24	76
22-23	84

STAFFING

.05 Administrator
4.4 Certificated Staff
1 Classified
1 Counselor

ATTENDANCE RATE

23-24	81.8%
22-23	85.5%
21-22	79%

RACE/ETHNICITY

African American	13.1%
American Indian	0%
Asian	0%
Filipino	0%
Hispanic	29.8%
Two or More Races	15.5%
Pacific Islander	0%
White	40.5%

STUDENT GROUPS

English Learners	15.5%
Foster Youth	0%
Homeless	4.8%
Socio Economically Disadvantaged	39.3%
Students with Disabilities	31%

SITE BUDGET 24-25



Site Allocations \$8,665

Supplemental \$21,285

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24	57%
22-23	46%
21-22	52%

Data Source

Attendance: A2A Reporting

Enrollment: CA School Dashboard, *24-25 Data PowerSchool

Student Demographics: CA School Dashboard 22-23

Innovations Academy

2024-2025

Principal
Kimberly Walker
916-294-2445
kwalker@fcusd.org



ENROLLMENT

24-25 105
23-24 144
22-23 171

STAFFING

1 Administrator
11 Certificated Staff
3.2 Classified Staff
.4 Counselor
.2 Student Wellness Team

ATTENDANCE RATE

23-24 82.4%
22-23 69%

RACE/ETHNICITY

African American	12.9%
American Indian	0%
Asian	13.5%
Filipino	1.8%
Hispanic	31%
Two or More Races	14.6%
Pacific Islander	0%
White	25.7%

STUDENT GROUPS

English Learners	9.4%
Foster Youth	0%
Homeless	2.3%
Socio Economically Disadvantaged	34.5%
Students with Disabilities	12.9%

SITE BUDGET 24-25



Site Allocations \$11,095

Supplemental \$36,135

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24 51%
22-23 39%
21-22 37%

Data Source

Attendance: A2A Reporting

Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool

Student Demographics: CA School Dashboard 22-23

Kinney High School

2024-2025

Principal
Allen Sims
916-294-9060
asims@fcusd.org



ENROLLMENT

24-25 95
23-24 114
22-23 88

STAFFING

1 Administrator
11.4 Certificated Staff
6.8 Classified Staff
.4 Counselor
2 Student Wellness Team

ATTENDANCE RATE

23-24 72%
22-23 70.5%
21-22 62.3%

RACE/ETHNICITY

African American	20.5%
American Indian	1.1%
Asian	1.1%
Filipino	0%
Hispanic	40.9%
Two or More Races	18.2%
Pacific Islander	2.3%
White	15.9%

STUDENT GROUPS

English Learners	18.2%
Foster Youth	0%
Homeless	15.9%
Socio Economically Disadvantaged	85.2%
Students with Disabilities	15.9%

SITE BUDGET 24-25



- Site Allocations \$16,190
- Title 1 (Federal) \$157,732
- Supplemental \$235,332
- Equity Multiplier \$188,385

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24 76%
22-23 84%
21-22 76%

Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Prospect Community Day

2024-2025

Principal
Allen Sims
916-294-9060
asims@fcusd.org



ENROLLMENT

24-25	21
23-24	34
22-23	23

STAFFING

1 Administrator
5 Certificated Staff
4.75 Classified Staff
.6 Counselor
1 Student Wellness Team

ATTENDANCE RATE

23-24	65.2%	9th-11th	7th-8th
22-23	71.5%		76.7%
21-22	82.2%		77.5%

RACE/ETHNICITY

African American	21.7%
American Indian	0%
Asian	0%
Filipino	0%
Hispanic	30.4%
Two or More Races	34.8%
Pacific Islander	4.3%
White	8.7%

STUDENT GROUPS

English Learners	13%
Foster Youth	0%
Homeless	21.7%
Socio Economically Disadvantaged	82.6%
Students with Disabilities	34.8%

SITE BUDGET 24-25



- Site Allocations \$5,425
- Title 1 (Federal) \$8,100
- Supplemental \$28,389
- Equity Multiplier \$79,985

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24	88%
22-23	83%
21-22	77%

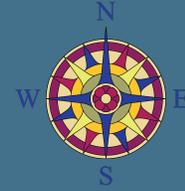
Data Source

Attendance: A2A Reporting
Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Walnutwood High School

Principal
Kimberly Walker
916-294-9105
kwalker@fcusd.org

2024-2025



ENROLLMENT

24-25 195
23-24 171
22-23 199

STAFFING

1 Administrator
10 Certificated Staff
9.8 Classified Staff
.6 Counselor
.2 Student Wellness Team

ATTENDANCE RATE

23-24 86.7%
22-23 76%

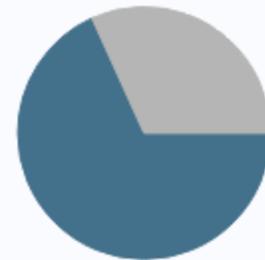
RACE/ETHNICITY

African American	4%
American Indian	1%
Asian	1.5%
Filipino	1%
Hispanic	21.6%
Two or More Races	8.5%
Pacific Islander	1%
White	60.8%

STUDENT GROUPS

English Learners	8.5%
Foster Youth	.5%
Homeless	3%
Socio Economically Disadvantaged	33.2%
Students with Disabilities	18.6%

SITE BUDGET 24-25



Site Allocations \$28,714

Supplemental \$13,365

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

UNDUPLICATED PUPIL PERCENTAGE

23-24 48%
22-23 35%
21-22 33%

Data Source

Attendance: A2A Reporting

Enrollment: CA School Dashboard, Calpads, *24-25 Data PowerSchool

Student Demographics: CA School Dashboard 22-23

**STANDARD ACCOUNT
CODE STRUCTURE FORM**

**FUND 01
GENERAL FUND**

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	241,452,390.37	1,143,800.00	242,596,190.37	253,283,550.00	1,097,357.00	254,380,907.00	4.9%
2) Federal Revenue		8100-8299	0.00	11,955,116.19	11,955,116.19	0.00	10,008,352.00	10,008,352.00	-16.3%
3) Other State Revenue		8300-8599	8,871,278.11	50,074,836.65	58,946,114.76	7,958,543.00	46,779,893.00	54,738,436.00	-7.1%
4) Other Local Revenue		8600-8799	9,852,448.19	6,512,265.85	16,364,714.04	4,360,392.00	5,535,592.00	9,895,984.00	-39.5%
5) TOTAL, REVENUES			260,176,116.67	69,686,018.69	329,862,135.36	265,602,485.00	63,421,194.00	329,023,679.00	-0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	100,478,759.99	36,992,902.33	137,471,662.32	105,321,940.00	37,793,083.00	143,115,023.00	4.1%
2) Classified Salaries		2000-2999	33,517,083.41	25,050,238.98	58,567,322.39	37,149,621.00	30,885,172.00	68,034,793.00	16.2%
3) Employee Benefits		3000-3999	44,436,476.94	31,052,745.06	75,489,222.00	47,928,770.00	36,374,473.00	84,303,243.00	11.7%
4) Books and Supplies		4000-4999	6,794,717.37	4,099,479.32	10,894,196.69	8,430,860.00	5,322,235.00	13,753,095.00	26.2%
5) Services and Other Operating Expenditures		5000-5999	18,008,733.17	15,788,990.08	33,797,723.25	20,195,040.00	16,631,361.00	36,826,401.00	9.0%
6) Capital Outlay		6000-6999	2,009,254.66	3,214,252.21	5,223,506.87	698,232.00	3,010,711.00	3,708,943.00	-29.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,908,535.69	9,311.13	1,917,846.82	1,533,071.00	176,745.00	1,709,816.00	-10.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,066,134.06)	3,644,938.74	(421,195.32)	(4,981,444.00)	4,412,159.00	(569,285.00)	35.2%
9) TOTAL, EXPENDITURES			203,087,427.17	119,852,857.85	322,940,285.02	216,276,090.00	134,605,939.00	350,882,029.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			57,088,689.50	(50,166,839.16)	6,921,850.34	49,326,395.00	(71,184,745.00)	(21,858,350.00)	-415.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	107,868.85	0.00	107,868.85	159,671.00	0.00	159,671.00	48.0%
b) Transfers Out		7600-7629	3,508,014.76	400,000.00	3,908,014.76	1,899,225.00	400,000.00	2,299,225.00	-41.2%
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	(51,209,849.02)	51,209,849.02	0.00	(61,281,784.00)	61,281,784.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,609,994.93)	50,809,849.02	(3,800,145.91)	(63,021,338.00)	60,881,784.00	(2,139,554.00)	-43.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			2,478,694.57	643,009.86	3,121,704.43	(13,694,943.00)	(10,302,961.00)	(23,997,904.00)	-868.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,875,924.50	48,240,497.58	93,116,422.08	47,354,619.07	48,883,507.44	96,238,126.51	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,875,924.50	48,240,497.58	93,116,422.08	47,354,619.07	48,883,507.44	96,238,126.51	3.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,875,924.50	48,240,497.58	93,116,422.08	47,354,619.07	48,883,507.44	96,238,126.51	3.4%
2) Ending Balance, June 30 (E + F1e)			47,354,619.07	48,883,507.44	96,238,126.51	33,659,676.07	38,580,546.44	72,240,222.51	-24.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	2,611,802.67	430,334.08	3,042,136.75	1,498,971.09	430,334.08	1,929,305.17	-36.6%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	48,453,173.36	48,453,173.36	0.00	38,150,212.36	38,150,212.36	-21.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	23,259,126.00	0.00	23,259,126.00	13,916,017.00	0.00	13,916,017.00	-40.2%
Cash with Fiscal Agent - Trust Acct PERS/STRS	0000	9760	6,074,045.00		6,074,045.00			0.00	
Resource 0037: Instructional Material	0000	9760	3,847,641.00		3,847,641.00			0.00	
Resource 0039: Technology & Info Systems	0000	9760	1,585,469.00		1,585,469.00			0.00	
Resource 0385: Athletics/PE	0000	9760	277,671.00		277,671.00			0.00	
Resource 0485: Medi-Cal Billing	0000	9760	950,111.00		950,111.00			0.00	
Resource 0711: Supplemental	0000	9760	8,045,151.00		8,045,151.00			0.00	
Resource 0712: CTE	0000	9760	670,681.00		670,681.00			0.00	
Resource 0730: Student Transportation	0000	9760	320,900.00		320,900.00			0.00	
Liability - Compensated Absences for 12 Month Employees	0000	9760	1,487,457.00		1,487,457.00			0.00	
Cash with Fiscal Agent - Trust Acct PERS/STRS	0000	9760			0.00	6,074,045.00		6,074,045.00	
Resource 0037: Instructional Material	0000	9760			0.00	2,352,177.00		2,352,177.00	
Resource 0039: Technology & Info Systems	0000	9760			0.00	1,412,327.00		1,412,327.00	
Resource 0385: Athletics/PE	0000	9760			0.00	127,339.00		127,339.00	
Resource 0485: Medi-Cal Billing	0000	9760			0.00	469,107.00		469,107.00	
Resource 0711: Supplemental	0000	9760			0.00	2,510,029.00		2,510,029.00	
Resource 0712: CTE	0000	9760			0.00	622,993.00		622,993.00	

Description	Resource Codes	Object Codes	2023-24 Unaudited 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)	
Resource 0730: Student Transportation	0000	9760			0.00	348,000.00		348,000.00	
d) Assigned									
Other Assignments		9780	11,603,241.00	0.00	11,603,241.00	7,574,250.36	0.00	7,574,250.36	-34.7%
Reserve for Future District Uncertainties	0000	9780	11,603,241.00		11,603,241.00			0.00	
Reserve for Future District Uncertainties	0000	9780			0.00	7,574,250.36		7,574,250.36	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,805,449.40	0.00	9,805,449.40	10,595,437.62	0.00	10,595,437.62	8.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	42,190,224.61	44,718,139.48	86,908,364.09				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	964,787.20	942,739.21	1,907,526.41				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	6,074,045.21	0.00	6,074,045.21				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,014,946.23	8,609,025.42	13,623,971.65				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	770,746.15	0.00	770,746.15				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	2,611,802.67	430,334.08	3,042,136.75				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			57,701,552.07	54,700,238.19	112,401,790.26				
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	9,472,037.75	3,357,366.08	12,829,403.83				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	874,895.25	52,736.00	927,631.25				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,406,628.67	2,406,628.67				
6) TOTAL, LIABILITIES			10,346,933.00	5,816,730.75	16,163,663.75				
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			47,354,619.07	48,883,507.44	96,238,126.51				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	124,744,524.00	0.00	124,744,524.00	105,837,007.00	0.00	105,837,007.00	-15.2%
Education Protection Account State Aid - Current Year		8012	31,159,937.00	0.00	31,159,937.00	64,981,629.00	0.00	64,981,629.00	108.5%
State Aid - Prior Years		8019	101,383.00	0.00	101,383.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	476,055.20	0.00	476,055.20	461,224.00	0.00	461,224.00	-3.1%
Timber Yield Tax		8022	13.07	0.00	13.07	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	68,080,084.71	0.00	68,080,084.71	66,639,823.00	0.00	66,639,823.00	-2.1%
Unsecured Roll Taxes		8042	2,394,305.53	0.00	2,394,305.53	2,108,285.00	0.00	2,108,285.00	-11.9%
Prior Years' Taxes		8043	681,531.23	0.00	681,531.23	505,973.00	0.00	505,973.00	-25.8%
Supplemental Taxes		8044	980,098.86	0.00	980,098.86	2,038,870.00	0.00	2,038,870.00	108.0%
Education Revenue Augmentation Fund (ERAF)		8045	11,599,530.21	0.00	11,599,530.21	9,530,712.00	0.00	9,530,712.00	-17.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,973,746.50	0.00	2,973,746.50	2,891,821.00	0.00	2,891,821.00	-2.8%
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	9,280.12	0.00	9,280.12	9,946.00	0.00	9,946.00	7.2%
Less: Non-LCFF (50%) Adjustment		8089	(4,640.06)	0.00	(4,640.06)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			243,195,849.37	0.00	243,195,849.37	255,005,290.00	0.00	255,005,290.00	4.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(650,566.00)		(650,566.00)	(650,566.00)		(650,566.00)	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	(1,092,893.00)	0.00	(1,092,893.00)	(1,071,174.00)	0.00	(1,071,174.00)	-2.0%
Property Taxes Transfers		8097	0.00	1,143,800.00	1,143,800.00	0.00	1,097,357.00	1,097,357.00	-4.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			241,452,390.37	1,143,800.00	242,596,190.37	253,283,550.00	1,097,357.00	254,380,907.00	4.9%
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	4,212,860.93	4,212,860.93	0.00	4,212,861.00	4,212,861.00	0.0%
Special Education Discretionary Grants		8182	0.00	465,878.50	465,878.50	0.00	450,983.00	450,983.00	-3.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,024,511.89	3,024,511.89		3,163,594.00	3,163,594.00	4.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		312,017.69	312,017.69		509,535.00	509,535.00	63.3%
Title III, Immigrant Student Program	4201	8290		62,692.37	62,692.37		111,313.00	111,313.00	77.6%
Title III, English Learner Program	4203	8290		226,748.79	226,748.79		333,404.00	333,404.00	47.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		573,606.78	573,606.78		523,073.00	523,073.00	-8.8%
Career and Technical Education	3500-3599	8290		167,201.00	167,201.00		147,566.00	147,566.00	-11.7%
All Other Federal Revenue	All Other	8290	0.00	2,909,598.24	2,909,598.24	0.00	556,023.00	556,023.00	-80.9%
TOTAL, FEDERAL REVENUE			0.00	11,955,116.19	11,955,116.19	0.00	10,008,352.00	10,008,352.00	-16.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		17,662,262.95	17,662,262.95		18,169,501.00	18,169,501.00	2.9%
Prior Years	6500	8319		(51,110.00)	(51,110.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	941,630.00	0.00	941,630.00	987,732.00	0.00	987,732.00	4.9%
Lottery - Unrestricted and Instructional Materials		8560	4,643,773.95	2,395,151.52	7,038,925.47	3,767,976.00	1,532,681.00	5,300,657.00	-24.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		820,928.20	820,928.20		820,928.00	820,928.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		174,248.72	174,248.72		205,615.00	205,615.00	18.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,319,276.78	1,319,276.78		995,611.00	995,611.00	-24.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		22,930.00	22,930.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	3,285,874.16	27,731,148.48	31,017,022.64	3,202,835.00	25,055,557.00	28,258,392.00	-8.9%
TOTAL, OTHER STATE REVENUE			8,871,278.11	50,074,836.65	58,946,114.76	7,958,543.00	46,779,893.00	54,738,436.00	-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	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									

Description	Resource Codes	Object Codes	2023-24 Unaudited 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)	
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	12,792.41	0.00	12,792.41	8,400.00	0.00	8,400.00	-34.3%
Interest		8660	4,780,195.54	0.00	4,780,195.54	2,000,000.00	0.00	2,000,000.00	-58.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	310,540.66	0.00	310,540.66	314,812.00	0.00	314,812.00	1.4%
Interagency Services		8677	0.00	22,385.00	22,385.00	0.00	17,885.00	17,885.00	-20.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	10,924.41	0.00	10,924.41	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	4,640.06	0.00	4,640.06	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,733,355.11	6,489,880.85	11,223,235.96	2,037,180.00	5,517,707.00	7,554,887.00	-32.7%
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			9,852,448.19	6,512,265.85	16,364,714.04	4,360,392.00	5,535,592.00	9,895,984.00	-39.5%
TOTAL, REVENUES			260,176,116.67	69,686,018.69	329,862,135.36	265,602,485.00	63,421,194.00	329,023,679.00	-0.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	81,817,827.95	28,674,176.73	110,492,004.68	85,926,195.00	29,280,011.00	115,206,206.00	4.3%
Certificated Pupil Support Salaries		1200	4,643,793.57	4,229,469.19	8,873,262.76	5,146,313.00	4,353,640.00	9,499,953.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	13,179,481.54	1,618,414.79	14,797,896.33	13,291,110.00	1,442,180.00	14,733,290.00	-0.4%
Other Certificated Salaries		1900	837,656.93	2,470,841.62	3,308,498.55	958,322.00	2,717,252.00	3,675,574.00	11.1%
TOTAL, CERTIFICATED SALARIES			100,478,759.99	36,992,902.33	137,471,662.32	105,321,940.00	37,793,083.00	143,115,023.00	4.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,729,679.47	12,705,351.18	15,435,030.65	3,483,743.00	17,074,181.00	20,557,924.00	33.2%
Classified Support Salaries		2200	13,790,417.02	8,913,214.43	22,703,631.45	15,419,700.00	10,763,470.00	26,183,170.00	15.3%
Classified Supervisors' and Administrators' Salaries		2300	2,173,081.75	501,297.64	2,674,379.39	2,369,017.00	686,632.00	3,055,649.00	14.3%
Clerical, Technical and Office Salaries		2400	11,490,622.89	1,344,054.15	12,834,677.04	12,574,155.00	1,929,730.00	14,503,885.00	13.0%
Other Classified Salaries		2900	3,333,282.28	1,586,321.58	4,919,603.86	3,303,006.00	431,159.00	3,734,165.00	-24.1%
TOTAL, CLASSIFIED SALARIES			33,517,083.41	25,050,238.98	58,567,322.39	37,149,621.00	30,885,172.00	68,034,793.00	16.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	18,866,167.60	17,401,393.88	36,267,561.48	19,945,234.00	19,059,023.00	39,004,257.00	7.5%
PERS		3201-3202	7,997,821.50	5,861,961.04	13,859,782.54	9,731,077.00	8,140,000.00	17,871,077.00	28.9%
OASDI/Medicare/Alternative		3301-3302	4,006,065.51	2,395,506.50	6,401,572.01	4,435,380.00	2,888,653.00	7,324,033.00	14.4%
Health and Welfare Benefits		3401-3402	11,193,394.62	4,201,469.59	15,394,864.21	11,055,100.00	5,013,938.00	16,069,038.00	4.4%
Unemployment Insurance		3501-3502	64,142.13	29,995.58	94,137.71	72,993.00	56,642.00	129,635.00	37.7%
Workers' Compensation		3601-3602	1,681,940.36	879,734.70	2,561,675.06	2,096,804.00	964,880.00	3,061,684.00	19.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	626,945.22	282,683.77	909,628.99	592,182.00	251,337.00	843,519.00	-7.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited 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, EMPLOYEE BENEFITS			44,436,476.94	31,052,745.06	75,489,222.00	47,928,770.00	36,374,473.00	84,303,243.00	11.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	306,494.93	35,511.79	342,006.72	534,500.00	1,800,000.00	2,334,500.00	582.6%
Books and Other Reference Materials		4200	270,774.26	308,831.24	579,605.50	526,878.00	122,365.00	649,243.00	12.0%
Materials and Supplies		4300	5,297,280.72	2,524,506.33	7,821,787.05	6,601,625.00	2,743,310.00	9,344,935.00	19.5%
Noncapitalized Equipment		4400	920,167.46	1,230,629.96	2,150,797.42	767,857.00	656,560.00	1,424,417.00	-33.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,794,717.37	4,099,479.32	10,894,196.69	8,430,860.00	5,322,235.00	13,753,095.00	26.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,594,364.32	2,594,364.32	0.00	3,017,854.00	3,017,854.00	16.3%
Travel and Conferences		5200	481,295.83	771,365.03	1,252,660.86	674,255.00	820,922.00	1,495,177.00	19.4%
Dues and Memberships		5300	131,841.25	41,060.34	172,901.59	136,761.00	41,989.00	178,750.00	3.4%
Insurance	5400 - 5450		2,184,297.00	0.00	2,184,297.00	2,834,449.00	0.00	2,834,449.00	29.8%
Operations and Housekeeping Services		5500	6,187,478.01	16,403.65	6,203,881.66	7,086,760.00	0.00	7,086,760.00	14.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,067,136.19	1,707,755.15	2,774,891.34	1,433,688.00	2,239,025.00	3,672,713.00	32.4%
Transfers of Direct Costs		5710	(715,732.95)	715,732.95	0.00	(663,347.00)	663,347.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(654,285.76)	52,736.00	(601,549.76)	(465,800.00)	0.00	(465,800.00)	-22.6%
Professional/Consulting Services and Operating Expenditures		5800	9,038,023.96	9,780,896.89	18,818,920.85	8,612,950.00	9,841,570.00	18,454,520.00	-1.9%
Communications		5900	288,679.64	108,675.75	397,355.39	545,324.00	6,654.00	551,978.00	38.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,008,733.17	15,788,990.08	33,797,723.25	20,195,040.00	16,631,361.00	36,826,401.00	9.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,384,826.02	443,572.00	1,828,398.02	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	23,271.56	1,641,084.83	1,664,356.39	0.00	2,089,048.00	2,089,048.00	25.5%
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	601,157.08	1,129,595.38	1,730,752.46	698,232.00	921,663.00	1,619,895.00	-6.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,009,254.66	3,214,252.21	5,223,506.87	698,232.00	3,010,711.00	3,708,943.00	-29.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,591,571.00	(82,433.87)	1,509,137.13	1,533,071.00	85,000.00	1,618,071.00	7.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	91,745.00	91,745.00	0.00	91,745.00	91,745.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	10,675.64	0.00	10,675.64	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	306,289.05	0.00	306,289.05	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,908,535.69	9,311.13	1,917,846.82	1,533,071.00	176,745.00	1,709,816.00	-10.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,644,938.74)	3,644,938.74	0.00	(4,412,159.00)	4,412,159.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(421,195.32)	0.00	(421,195.32)	(569,285.00)	0.00	(569,285.00)	35.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,066,134.06)	3,644,938.74	(421,195.32)	(4,981,444.00)	4,412,159.00	(569,285.00)	35.2%
TOTAL, EXPENDITURES			203,087,427.17	119,852,857.85	322,940,285.02	216,276,090.00	134,605,939.00	350,882,029.00	8.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited 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)	
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	107,868.85	0.00	107,868.85	159,671.00	0.00	159,671.00	48.0%
(a) TOTAL, INTERFUND TRANSFERS IN			107,868.85	0.00	107,868.85	159,671.00	0.00	159,671.00	48.0%
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	3,508,014.76	400,000.00	3,908,014.76	1,899,225.00	400,000.00	2,299,225.00	-41.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,508,014.76	400,000.00	3,908,014.76	1,899,225.00	400,000.00	2,299,225.00	-41.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(51,209,849.02)	51,209,849.02	0.00	(61,281,784.00)	61,281,784.00	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			(51,209,849.02)	51,209,849.02	0.00	(61,281,784.00)	61,281,784.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(54,609,994.93)	50,809,849.02	(3,800,145.91)	(63,021,338.00)	60,881,784.00	(2,139,554.00)	-43.7%

Description	Function Codes	Object Codes	2023-24 Unaudited 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	241,452,390.37	1,143,800.00	242,596,190.37	253,283,550.00	1,097,357.00	254,380,907.00	4.9%
2) Federal Revenue		8100-8299	0.00	11,955,116.19	11,955,116.19	0.00	10,008,352.00	10,008,352.00	-16.3%
3) Other State Revenue		8300-8599	8,871,278.11	50,074,836.65	58,946,114.76	7,958,543.00	46,779,893.00	54,738,436.00	-7.1%
4) Other Local Revenue		8600-8799	9,852,448.19	6,512,265.85	16,364,714.04	4,360,392.00	5,535,592.00	9,895,984.00	-39.5%
5) TOTAL, REVENUES			260,176,116.67	69,686,018.69	329,862,135.36	265,602,485.00	63,421,194.00	329,023,679.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	114,632,114.34	71,477,051.43	186,109,165.77	122,768,635.00	78,721,733.00	201,490,368.00	8.3%
2) Instruction - Related Services		2000-2999	29,463,056.02	11,534,621.87	40,997,677.89	29,542,027.00	11,789,519.00	41,331,546.00	0.8%
3) Pupil Services		3000-3999	17,489,567.56	16,613,504.73	34,103,072.29	21,180,121.00	19,283,666.00	40,463,787.00	18.7%
4) Ancillary Services		4000-4999	1,628,857.41	4,879,343.58	6,508,200.99	1,907,479.00	7,465,255.00	9,372,734.00	44.0%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	1,980,001.45	78,540.86	2,058,542.31	2,279,754.00	0.00	2,279,754.00	10.7%
7) General Administration		7000-7999	12,193,038.32	4,733,023.10	16,926,061.42	11,490,982.00	6,486,009.00	17,976,991.00	6.2%
8) Plant Services		8000-8999	23,792,256.38	10,527,461.15	34,319,717.53	25,574,021.00	10,683,012.00	36,257,033.00	5.6%
9) Other Outgo		9000-9999 Except 7600-7699	1,908,535.69	9,311.13	1,917,846.82	1,533,071.00	176,745.00	1,709,816.00	-10.8%
10) TOTAL, EXPENDITURES			203,087,427.17	119,852,857.85	322,940,285.02	216,276,090.00	134,605,939.00	350,882,029.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			57,088,689.50	(50,166,839.16)	6,921,850.34	49,326,395.00	(71,184,745.00)	(21,858,350.00)	-415.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	107,868.85	0.00	107,868.85	159,671.00	0.00	159,671.00	48.0%
b) Transfers Out		7600-7629	3,508,014.76	400,000.00	3,908,014.76	1,899,225.00	400,000.00	2,299,225.00	-41.2%
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	(51,209,849.02)	51,209,849.02	0.00	(61,281,784.00)	61,281,784.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,609,994.93)	50,809,849.02	(3,800,145.91)	(63,021,338.00)	60,881,784.00	(2,139,554.00)	-43.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,478,694.57	643,009.86	3,121,704.43	(13,694,943.00)	(10,302,961.00)	(23,997,904.00)	-868.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,875,924.50	48,240,497.58	93,116,422.08	47,354,619.07	48,883,507.44	96,238,126.51	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,875,924.50	48,240,497.58	93,116,422.08	47,354,619.07	48,883,507.44	96,238,126.51	3.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,875,924.50	48,240,497.58	93,116,422.08	47,354,619.07	48,883,507.44	96,238,126.51	3.4%
2) Ending Balance, June 30 (E + F1e)			47,354,619.07	48,883,507.44	96,238,126.51	33,659,676.07	38,580,546.44	72,240,222.51	-24.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	2,611,802.67	430,334.08	3,042,136.75	1,498,971.09	430,334.08	1,929,305.17	-36.6%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	48,453,173.36	48,453,173.36	0.00	38,150,212.36	38,150,212.36	-21.3%
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	23,259,126.00	0.00	23,259,126.00	13,916,017.00	0.00	13,916,017.00	-40.2%
Cash with Fiscal Agent - Trust Acct PERS/STRS	0000	9760	6,074,045.00		6,074,045.00			0.00	
Resource 0037: Instructional Material	0000	9760	3,847,641.00		3,847,641.00			0.00	
Resource 0039: Technology & Info Systems	0000	9760	1,585,469.00		1,585,469.00			0.00	
Resource 0385: Athletics/PE	0000	9760	277,671.00		277,671.00			0.00	
Resource 0485: Medi-Cal Billing	0000	9760	950,111.00		950,111.00			0.00	
Resource 0711: Supplemental	0000	9760	8,045,151.00		8,045,151.00			0.00	
Resource 0712: CTE	0000	9760	670,681.00		670,681.00			0.00	
Resource 0730: Student Transportation	0000	9760	320,900.00		320,900.00			0.00	
Liability - Compensated Absences for 12 Month Employees	0000	9760	1,487,457.00		1,487,457.00			0.00	
Cash with Fiscal Agent - Trust Acct PERS/STRS	0000	9760			0.00	6,074,045.00		6,074,045.00	
Resource 0037: Instructional Material	0000	9760			0.00	2,352,177.00		2,352,177.00	
Resource 0039: Technology & Info Systems	0000	9760			0.00	1,412,327.00		1,412,327.00	
Resource 0385: Athletics/PE	0000	9760			0.00	127,339.00		127,339.00	
Resource 0485: Medi-Cal Billing	0000	9760			0.00	469,107.00		469,107.00	
Resource 0711: Supplemental	0000	9760			0.00	2,510,029.00		2,510,029.00	

Description	Function Codes	Object Codes	2023-24 Unaudited 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)	
Resource 0712: CTE	0000	9760			0.00	622,993.00		622,993.00	
Resource 0730: Student Transportation	0000	9760			0.00	348,000.00		348,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	11,603,241.00	0.00	11,603,241.00	7,574,250.36	0.00	7,574,250.36	-34.7%
Reserve for Future District Uncertainties	0000	9780	11,603,241.00		11,603,241.00			0.00	
Reserve for Future District Uncertainties	0000	9780			0.00	7,574,250.36		7,574,250.36	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,805,449.40	0.00	9,805,449.40	10,595,437.62	0.00	10,595,437.62	8.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	7,255,404.33	7,255,404.33
6266	Educator Effectiveness, FY 2021-22	1,942,601.03	1,942,601.03
6300	Lottery: Instructional Materials	7,996,492.13	7,431,593.13
6318	Antibias Education Grant	127,445.21	62,331.21
6332	CA Community Schools Partnership Act - Implementation Grant	84,962.07	84,962.07
6500	Special Education	1,227,141.00	1,227,141.00
6547	Special Education Early Intervention Preschool Grant	63,621.64	63,621.64
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,102,702.00	3,995,822.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,804,233.43	2,804,233.43
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	819,663.00	0.00
7311	Classified School Employee Professional Development Block Grant	28,754.50	28,754.50
7339	Dual Enrollment Opportunities	90,000.00	90,000.00
7388	SB 117 COVID-19 LEA Response Funds	313,552.00	313,552.00
7399	LCFF Equity Multiplier	1,043,136.00	179,130.00
7412	A-G Access/Success Grant	353,890.00	258,804.00
7413	A-G Learning Loss Mitigation Grant	23,614.00	23,614.00
7435	Learning Recovery Emergency Block Grant	10,734,359.62	4,787,379.62
7810	Other Restricted State	84,184.45	84,184.45
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,679,766.02	2,839,433.02
9010	Other Restricted Local	4,677,650.93	4,677,650.93
Total, Restricted Balance		48,453,173.36	38,150,212.36

**STANDARD ACCOUNT
CODE STRUCTURE FORM**

**FUND 09
CHARTER SCHOOLS**

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,721,669.00	1,754,484.00	1.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	210,755.23	77,978.00	-63.0%
4) Other Local Revenue		8600-8799	51,406.71	17,000.00	-66.9%
5) TOTAL, REVENUES			1,983,830.94	1,849,462.00	-6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	785,376.78	793,796.00	1.1%
2) Classified Salaries		2000-2999	101,392.27	146,362.00	44.4%
3) Employee Benefits		3000-3999	338,398.97	313,451.00	-7.4%
4) Books and Supplies		4000-4999	57,982.86	62,185.00	7.2%
5) Services and Other Operating Expenditures		5000-5999	671,589.29	445,646.00	-33.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,167.14	1,793.00	-43.4%
9) TOTAL, EXPENDITURES			1,957,907.31	1,763,233.00	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,923.63	86,229.00	232.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,923.63	86,229.00	232.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	679,316.11	705,239.74	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			679,316.11	705,239.74	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			679,316.11	705,239.74	3.8%
2) Ending Balance, June 30 (E + F1e)			705,239.74	791,468.74	12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	8,343.91	0.00	-100.0%
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	348,360.50	464,823.50	33.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,056,961.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,000.00		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	32,681.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	279,895.25		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	8,343.91		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,387,882.36		
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	21,203.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	517,212.51		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	144,226.85		
6) TOTAL, LIABILITIES			682,642.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			705,239.74		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	846,863.00	673,188.00	-20.5%
Education Protection Account State Aid - Current Year		8012	235,247.00	485,132.00	106.2%
State Aid - Prior Years		8019	719.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	638,840.00	596,164.00	-6.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,721,669.00	1,754,484.00	1.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,266.00	3,078.00	-5.8%
Lottery - Unrestricted and Instructional Materials		8560	89,598.08	40,030.00	-55.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	117,891.15	34,870.00	-70.4%
TOTAL, OTHER STATE REVENUE			210,755.23	77,978.00	-63.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	47,587.00	15,000.00	-68.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,819.71	2,000.00	-47.6%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,406.71	17,000.00	-66.9%
TOTAL, REVENUES			1,983,830.94	1,849,462.00	-6.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	647,689.48	649,795.00	0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	137,687.30	144,001.00	4.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			785,376.78	793,796.00	1.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	10,164.90	54,779.00	438.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	86,434.37	87,623.00	1.4%
Other Classified Salaries		2900	4,793.00	3,960.00	-17.4%
TOTAL, CLASSIFIED SALARIES			101,392.27	146,362.00	44.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	212,476.96	151,625.00	-28.6%
PERS		3201-3202	25,633.74	37,994.00	48.2%
OASDI/Medicare/Alternative		3301-3302	18,283.50	22,719.00	24.3%
Health and Welfare Benefits		3401-3402	64,237.67	81,984.00	27.6%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Unemployment Insurance		3501-3502	426.01	481.00	12.9%
Workers' Compensation		3601-3602	12,524.00	13,830.00	10.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,817.09	4,818.00	0.0%
TOTAL, EMPLOYEE BENEFITS			338,398.97	313,451.00	-7.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	258.27	0.00	-100.0%
Books and Other Reference Materials		4200	3,294.41	1,519.00	-53.9%
Materials and Supplies		4300	53,856.96	60,666.00	12.6%
Noncapitalized Equipment		4400	573.22	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,982.86	62,185.00	7.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,573.32	2,500.00	-78.4%
Dues and Memberships		5300	500.00	0.00	-100.0%
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	2,237.72	2,000.00	-10.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	517,215.00	324,563.00	-37.2%
Professional/Consulting Services and Operating Expenditures		5800	139,761.39	116,283.00	-16.8%
Communications		5900	301.86	300.00	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			671,589.29	445,646.00	-33.6%
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)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	3,167.14	1,793.00	-43.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,167.14	1,793.00	-43.4%
TOTAL, EXPENDITURES			1,957,907.31	1,763,233.00	-9.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,721,669.00	1,754,484.00	1.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	210,755.23	77,978.00	-63.0%
4) Other Local Revenue		8600-8799	51,406.71	17,000.00	-66.9%
5) TOTAL, REVENUES			1,983,830.94	1,849,462.00	-6.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,079,934.29	1,020,305.00	-5.5%
2) Instruction - Related Services	2000-2999		338,620.11	333,882.00	-1.4%
3) Pupil Services	3000-3999		15,252.13	37,516.00	146.0%
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		520,382.14	326,356.00	-37.3%
8) Plant Services	8000-8999		3,718.64	45,174.00	1,114.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,957,907.31	1,763,233.00	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,923.63	86,229.00	232.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,923.63	86,229.00	232.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	679,316.11	705,239.74	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			679,316.11	705,239.74	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			679,316.11	705,239.74	3.8%
2) Ending Balance, June 30 (E + F1e)			705,239.74	791,468.74	12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	8,343.91	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	338,535.33	326,645.24	-3.5%
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	348,360.50	464,823.50	33.4%
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 Unaudited Actuals	2024-25 Budget
6266	Educator Effectiveness, FY 2021-22	19,722.10	28,066.01
6300	Lottery: Instructional Materials	49,169.81	49,169.81
6546	Mental Health-Related Services	3,966.25	13,144.25
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	123,376.07	123,376.07
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	21,495.00	21,495.00
7425	Expanded Learning Opportunities (ELO) Grant	8,046.00	8,046.00
7435	Learning Recovery Emergency Block Grant	111,607.00	82,195.00
9010	Other Restricted Local	1,153.10	1,153.10
Total, Restricted Balance		338,535.33	326,645.24

**STANDARD ACCOUNT
CODE STRUCTURE FORM**

**FUND 11
ADULT EDUCATION**

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	334,587.00	334,587.00	0.0%
3) Other State Revenue		8300-8599	1,136,684.00	1,022,564.00	-10.0%
4) Other Local Revenue		8600-8799	278,833.10	294,500.00	5.6%
5) TOTAL, REVENUES			1,750,104.10	1,651,651.00	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	741,978.13	691,354.00	-6.8%
2) Classified Salaries		2000-2999	397,524.55	418,429.00	5.3%
3) Employee Benefits		3000-3999	372,779.85	339,533.00	-8.9%
4) Books and Supplies		4000-4999	84,918.50	64,929.00	-23.5%
5) Services and Other Operating Expenditures		5000-5999	64,501.59	64,900.00	0.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	39,777.49	42,367.00	6.5%
9) TOTAL, EXPENDITURES			1,701,480.11	1,621,512.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,623.99	30,139.00	-38.0%
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)			48,623.99	30,139.00	-38.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,146,257.98	1,194,881.97	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,146,257.98	1,194,881.97	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,146,257.98	1,194,881.97	4.2%
2) Ending Balance, June 30 (E + F1e)			1,194,881.97	1,225,020.97	2.5%
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	214,527.63	214,527.63	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	980,354.34	1,010,493.34	3.1%
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	881,854.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,541.77		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	353,278.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,239,674.23		
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	29,943.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,848.85		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			44,792.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,194,881.97		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	334,587.00	334,587.00	0.0%
TOTAL, FEDERAL REVENUE			334,587.00	334,587.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	919,171.00	900,000.00	-2.1%
All Other State Revenue	All Other	8590	217,513.00	122,564.00	-43.7%
TOTAL, OTHER STATE REVENUE			1,136,684.00	1,022,564.00	-10.0%
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	43,159.00	8,000.00	-81.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	65,291.15	102,000.00	56.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	170,382.95	184,500.00	8.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			278,833.10	294,500.00	5.6%
TOTAL, REVENUES			1,750,104.10	1,651,651.00	-5.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	474,471.46	417,700.00	-12.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	267,506.67	273,654.00	2.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			741,978.13	691,354.00	-6.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	27,060.55	27,089.00	0.1%
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	305,220.76	321,930.00	5.5%
Other Classified Salaries		2900	65,243.24	69,410.00	6.4%
TOTAL, CLASSIFIED SALARIES			397,524.55	418,429.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	188,770.22	120,532.00	-36.1%
PERS		3201-3202	83,147.88	111,642.00	34.3%
OASDI/Medicare/Alternative		3301-3302	37,437.10	42,049.00	12.3%
Health and Welfare Benefits		3401-3402	37,818.13	38,968.00	3.0%
Unemployment Insurance		3501-3502	571.47	563.00	-1.5%
Workers' Compensation		3601-3602	16,802.06	16,343.00	-2.7%
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	8,232.99	9,436.00	14.6%
TOTAL, EMPLOYEE BENEFITS			372,779.85	339,533.00	-8.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	20.58	0.00	-100.0%
Books and Other Reference Materials		4200	5,652.61	5,000.00	-11.5%
Materials and Supplies		4300	59,965.02	49,929.00	-16.7%
Noncapitalized Equipment		4400	19,280.29	10,000.00	-48.1%
TOTAL, BOOKS AND SUPPLIES			84,918.50	64,929.00	-23.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,025.30	7,150.00	-35.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,279.15	4,000.00	75.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	70.84	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	50,976.62	53,700.00	5.3%
Communications		5900	149.68	50.00	-66.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,501.59	64,900.00	0.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	39,777.49	42,367.00	6.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			39,777.49	42,367.00	6.5%
TOTAL, EXPENDITURES			1,701,480.11	1,621,512.00	-4.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	334,587.00	334,587.00	0.0%
3) Other State Revenue		8300-8599	1,136,684.00	1,022,564.00	-10.0%
4) Other Local Revenue		8600-8799	278,833.10	294,500.00	5.6%
5) TOTAL, REVENUES			1,750,104.10	1,651,651.00	-5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		807,049.00	696,997.00	-13.6%
2) Instruction - Related Services	2000-2999		854,653.62	882,148.00	3.2%
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		39,777.49	42,367.00	6.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,701,480.11	1,621,512.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			48,623.99	30,139.00	-38.0%
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)			48,623.99	30,139.00	-38.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,146,257.98	1,194,881.97	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,146,257.98	1,194,881.97	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,146,257.98	1,194,881.97	4.2%
2) Ending Balance, June 30 (E + F1e)			1,194,881.97	1,225,020.97	2.5%
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	214,527.63	214,527.63	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	980,354.34	1,010,493.34	3.1%
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 Unaudited Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	114,170.26	114,170.26
6391	Adult Education Program	73,777.37	73,777.37
9010	Other Restricted Local	26,580.00	26,580.00
Total, Restricted Balance		214,527.63	214,527.63

**STANDARD ACCOUNT
CODE STRUCTURE FORM**

**FUND 12
CHILD DEVELOPMENT**

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	3,845,057.87	3,121,495.00	-18.8%
4) Other Local Revenue		8600-8799	121,759.27	30,000.00	-75.4%
5) TOTAL, REVENUES			3,966,817.14	3,151,495.00	-20.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	116,519.82	117,715.00	1.0%
2) Classified Salaries		2000-2999	1,632,503.50	1,760,419.00	7.8%
3) Employee Benefits		3000-3999	719,912.53	820,782.00	14.0%
4) Books and Supplies		4000-4999	262,602.80	244,521.00	-6.9%
5) Services and Other Operating Expenditures		5000-5999	74,979.10	59,712.00	-20.4%
6) Capital Outlay		6000-6999	14,107.69	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	123,912.16	148,346.00	19.7%
9) TOTAL, EXPENDITURES			2,944,537.60	3,151,495.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,022,279.54	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,022,279.54	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	728,216.46	1,750,496.00	140.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			728,216.46	1,750,496.00	140.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			728,216.46	1,750,496.00	140.4%
2) Ending Balance, June 30 (E + F1e)			1,750,496.00	1,750,496.00	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	1,750,496.00	1,750,496.00	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	2,820,511.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	65,606.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,886,117.73		
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	5,579.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	23,665.59		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,106,376.80		
6) TOTAL, LIABILITIES			1,135,621.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,750,496.00		
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	2,641,963.89	3,070,095.00	16.2%
All Other State Revenue	All Other	8590	1,203,093.98	51,400.00	-95.7%
TOTAL, OTHER STATE REVENUE			3,845,057.87	3,121,495.00	-18.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	121,737.00	30,000.00	-75.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22.27	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			121,759.27	30,000.00	-75.4%
TOTAL, REVENUES			3,966,817.14	3,151,495.00	-20.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,340.00	3,000.00	-10.2%
Certificated Pupil Support Salaries		1200	69,375.33	71,589.00	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	43,804.49	43,126.00	-1.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			116,519.82	117,715.00	1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,413,134.40	1,421,591.00	0.6%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	97,086.23	141,849.00	46.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	122,282.87	196,979.00	61.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,632,503.50	1,760,419.00	7.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	30,999.82	22,484.00	-27.5%
PERS		3201-3202	383,906.07	460,281.00	19.9%
OASDI/Medicare/Alternative		3301-3302	123,906.09	136,446.00	10.1%
Health and Welfare Benefits		3401-3402	144,621.02	162,673.00	12.5%
Unemployment Insurance		3501-3502	860.65	963.00	11.9%
Workers' Compensation		3601-3602	25,319.06	27,635.00	9.1%
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	10,299.82	10,300.00	0.0%
TOTAL, EMPLOYEE BENEFITS			719,912.53	820,782.00	14.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	9,349.74	10,132.00	8.4%
Materials and Supplies		4300	226,837.26	211,439.00	-6.8%
Noncapitalized Equipment		4400	26,415.80	22,950.00	-13.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			262,602.80	244,521.00	-6.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,682.89	15,700.00	62.1%
Dues and Memberships		5300	625.00	1,000.00	60.0%
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	17,129.53	1,600.00	-90.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	29,324.00	29,432.00	0.4%
Professional/Consulting Services and Operating Expenditures		5800	17,697.68	11,000.00	-37.8%
Communications		5900	520.00	980.00	88.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,979.10	59,712.00	-20.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	6,315.75	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	7,791.94	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			14,107.69	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	123,912.16	148,346.00	19.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			123,912.16	148,346.00	19.7%
TOTAL, EXPENDITURES			2,944,537.60	3,151,495.00	7.0%
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 Unaudited 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 Unaudited 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	3,845,057.87	3,121,495.00	-18.8%
4) Other Local Revenue		8600-8799	121,759.27	30,000.00	-75.4%
5) TOTAL, REVENUES			3,966,817.14	3,151,495.00	-20.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,294,315.46	2,309,729.00	0.7%
2) Instruction - Related Services	2000-2999		244,575.89	365,288.00	49.4%
3) Pupil Services	3000-3999		225,379.23	287,516.00	27.6%
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		123,912.16	148,346.00	19.7%
8) Plant Services	8000-8999		56,354.86	40,616.00	-27.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,944,537.60	3,151,495.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,022,279.54	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,022,279.54	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	728,216.46	1,750,496.00	140.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			728,216.46	1,750,496.00	140.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			728,216.46	1,750,496.00	140.4%
2) Ending Balance, June 30 (E + F1e)			1,750,496.00	1,750,496.00	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	1,750,496.00	1,750,496.00	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 Unaudited Actuals	2024-25 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	182,236.00	182,236.00
6130	Early Education: Center-Based Reserve Account	439,284.00	439,284.00
7810	Other Restricted State	1,128,976.00	1,128,976.00
Total, Restricted Balance		1,750,496.00	1,750,496.00

**STANDARD ACCOUNT
CODE STRUCTURE FORM**

**FUND 13
CAFETERIA FUND**

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,465,376.78	7,526,353.00	16.4%
3) Other State Revenue		8300-8599	8,294,732.01	6,100,000.00	-26.5%
4) Other Local Revenue		8600-8799	256,289.79	59,902.00	-76.6%
5) TOTAL, REVENUES			15,016,398.58	13,686,255.00	-8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,466,197.89	4,200,874.00	21.2%
3) Employee Benefits		3000-3999	1,269,105.17	1,783,952.00	40.6%
4) Books and Supplies		4000-4999	6,377,145.41	5,730,629.00	-10.1%
5) Services and Other Operating Expenditures		5000-5999	172,594.85	422,217.00	144.6%
6) Capital Outlay		6000-6999	568,287.36	548,664.00	-3.5%
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	254,338.53	376,779.00	48.1%
9) TOTAL, EXPENDITURES			12,107,669.21	13,063,115.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,908,729.37	623,140.00	-78.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,908,729.37	623,140.00	-78.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,351,514.48	9,260,243.85	45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,351,514.48	9,260,243.85	45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,351,514.48	9,260,243.85	45.8%
2) Ending Balance, June 30 (E + F1e)			9,260,243.85	9,883,383.85	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,254,685.64	9,877,825.64	6.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,558.21	5,558.21	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	6,534,045.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,697.91		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	3,015,482.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	52,736.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,605,962.26		
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	135,384.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	191,760.76		
4) Current Loans		9640			
5) Unearned Revenue		9650	18,573.64		
6) TOTAL, LIABILITIES			345,718.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			9,260,243.85		
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,393,950.42	7,526,353.00	17.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	71,426.36	0.00	-100.0%
TOTAL, FEDERAL REVENUE			6,465,376.78	7,526,353.00	16.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	8,294,732.01	6,100,000.00	-26.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,294,732.01	6,100,000.00	-26.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	22,104.91	40,600.00	83.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	224,902.00	15,000.00	-93.3%
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	9,282.88	4,302.00	-53.7%
TOTAL, OTHER LOCAL REVENUE			256,289.79	59,902.00	-76.6%
TOTAL, REVENUES			15,016,398.58	13,686,255.00	-8.9%
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	2,838,761.69	3,464,881.00	22.1%
Classified Supervisors' and Administrators' Salaries		2300	512,234.44	619,720.00	21.0%
Clerical, Technical and Office Salaries		2400	114,263.76	116,273.00	1.8%
Other Classified Salaries		2900	938.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			3,466,197.89	4,200,874.00	21.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	746,623.46	1,116,425.00	49.5%
OASDI/Medicare/Alternative		3301-3302	260,929.75	321,170.00	23.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	194,741.45	280,546.00	44.1%
Unemployment Insurance		3501-3502	1,716.43	2,162.00	26.0%
Workers' Compensation		3601-3602	50,511.58	61,810.00	22.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,582.50	1,839.00	-87.4%
TOTAL, EMPLOYEE BENEFITS			1,269,105.17	1,783,952.00	40.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	418.56	0.00	-100.0%
Materials and Supplies		4300	698,826.63	1,086,465.00	55.5%
Noncapitalized Equipment		4400	134,873.72	133,605.00	-0.9%
Food		4700	5,543,026.50	4,510,559.00	-18.6%
TOTAL, BOOKS AND SUPPLIES			6,377,145.41	5,730,629.00	-10.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,598.96	21,748.00	5.6%
Dues and Memberships		5300	1,328.00	1,500.00	13.0%
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	80,119.97	117,859.00	47.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(36,395.08)	12,000.00	-133.0%
Professional/Consulting Services and Operating Expenditures		5800	102,781.56	263,110.00	156.0%
Communications		5900	4,161.44	6,000.00	44.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,594.85	422,217.00	144.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	568,287.36	548,664.00	-3.5%
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			568,287.36	548,664.00	-3.5%
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	254,338.53	376,779.00	48.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			254,338.53	376,779.00	48.1%
TOTAL, EXPENDITURES			12,107,669.21	13,063,115.00	7.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited 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 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,465,376.78	7,526,353.00	16.4%
3) Other State Revenue		8300-8599	8,294,732.01	6,100,000.00	-26.5%
4) Other Local Revenue		8600-8799	256,289.79	59,902.00	-76.6%
5) TOTAL, REVENUES			15,016,398.58	13,686,255.00	-8.9%
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		11,853,330.68	12,686,336.00	7.0%
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		254,338.53	376,779.00	48.1%
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			12,107,669.21	13,063,115.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,908,729.37	623,140.00	-78.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,908,729.37	623,140.00	-78.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,351,514.48	9,260,243.85	45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,351,514.48	9,260,243.85	45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,351,514.48	9,260,243.85	45.8%
2) Ending Balance, June 30 (E + F1e)			9,260,243.85	9,883,383.85	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,254,685.64	9,877,825.64	6.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,558.21	5,558.21	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 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	8,318,303.73	8,938,052.73
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	225,988.14	229,379.14
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	388,955.65	388,955.65
7033	Child Nutrition: School Food Best Practices Apportionment	321,438.12	321,438.12
Total, Restricted Balance		9,254,685.64	9,877,825.64

**STANDARD ACCOUNT
CODE STRUCTURE FORM**

**FUND 14
DEFERRED MAINTENANCE**

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	650,566.00	650,566.00	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	21,769.00	200.00	-99.1%
5) TOTAL, REVENUES			672,335.00	650,766.00	-3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	338,566.07	180,000.00	-46.8%
6) Capital Outlay		6000-6999	1,286,142.46	1,200,000.00	-6.7%
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			1,624,708.53	1,380,000.00	-15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(952,373.53)	(729,234.00)	-23.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	950,000.00	950,000.00	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			950,000.00	950,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,373.53)	220,766.00	-9,401.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	684,582.35	682,208.82	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			684,582.35	682,208.82	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			684,582.35	682,208.82	-0.3%
2) Ending Balance, June 30 (E + F1e)			682,208.82	902,974.82	32.4%
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	682,208.82	902,974.82	32.4%
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	999,003.82		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	16,542.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,015,545.82		
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	333,337.00		
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			333,337.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			682,208.82		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	650,566.00	650,566.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			650,566.00	650,566.00	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	21,769.00	200.00	-99.1%
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			21,769.00	200.00	-99.1%
TOTAL, REVENUES			672,335.00	650,766.00	-3.2%
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 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	338,566.07	180,000.00	-46.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			338,566.07	180,000.00	-46.8%
CAPITAL OUTLAY					
Land Improvements		6170	209,631.00	150,000.00	-28.4%
Buildings and Improvements of Buildings		6200	988,726.42	1,000,000.00	1.1%
Equipment		6400	87,785.04	50,000.00	-43.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,286,142.46	1,200,000.00	-6.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,624,708.53	1,380,000.00	-15.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	950,000.00	950,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			950,000.00	950,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			950,000.00	950,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	650,566.00	650,566.00	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	21,769.00	200.00	-99.1%
5) TOTAL, REVENUES			672,335.00	650,766.00	-3.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,624,708.53	1,380,000.00	-15.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,624,708.53	1,380,000.00	-15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(952,373.53)	(729,234.00)	-23.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	950,000.00	950,000.00	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			950,000.00	950,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,373.53)	220,766.00	-9,401.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	684,582.35	682,208.82	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			684,582.35	682,208.82	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			684,582.35	682,208.82	-0.3%
2) Ending Balance, June 30 (E + F1e)			682,208.82	902,974.82	32.4%
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	682,208.82	902,974.82	32.4%
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 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

STANDARD ACCOUNT
CODE STRUCTURE FORM

FUND 15
TRANSPORTATION

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,012,014.76	1,309,225.00	-34.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,012,014.76	1,309,225.00	-34.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,012,014.76)	(1,309,225.00)	-34.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,958,014.76	1,349,225.00	-54.4%
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			2,958,014.76	1,349,225.00	-54.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			946,000.00	40,000.00	-95.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	946,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	946,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	946,000.00	New
2) Ending Balance, June 30 (E + F1e)			946,000.00	986,000.00	4.2%
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	946,000.00	986,000.00	4.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	400,000.00		
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 Unaudited 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	595,000.00		
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			995,000.00		
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	49,000.00		
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			49,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			946,000.00		
OTHER STATE REVENUE					
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%
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	2,012,014.76	1,309,225.00	-34.9%
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			2,012,014.76	1,309,225.00	-34.9%
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%
TOTAL, EXPENDITURES			2,012,014.76	1,309,225.00	-34.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,958,014.76	1,349,225.00	-54.4%
(a) TOTAL, INTERFUND TRANSFERS IN			2,958,014.76	1,349,225.00	-54.4%
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%
(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)			2,958,014.76	1,349,225.00	-54.4%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,012,014.76	1,309,225.00	-34.9%
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		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			2,012,014.76	1,309,225.00	-34.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,012,014.76)	(1,309,225.00)	-34.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,958,014.76	1,349,225.00	-54.4%
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			2,958,014.76	1,349,225.00	-54.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			946,000.00	40,000.00	-95.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	946,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	946,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	946,000.00	New
2) Ending Balance, June 30 (E + F1e)			946,000.00	986,000.00	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	946,000.00	986,000.00	4.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

**STANDARD ACCOUNT
CODE STRUCTURE FORM**

**FUND 21
BUILDING FUND**

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,456,748.05	2,160,000.00	-60.4%
5) TOTAL, REVENUES			5,456,748.05	2,160,000.00	-60.4%
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	75,248.31	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	90,355.88	162,750.00	80.1%
6) Capital Outlay		6000-6999	69,228,172.97	7,313,854.00	-89.4%
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			69,393,777.16	7,476,604.00	-89.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,937,029.11)	(5,316,604.00)	-91.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,719,957.53	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,719,957.53	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,217,071.58)	(5,316,604.00)	-88.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,156,731.32	76,939,659.74	-37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,156,731.32	76,939,659.74	-37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,156,731.32	76,939,659.74	-37.0%
2) Ending Balance, June 30 (E + F1e)			76,939,659.74	71,623,055.74	-6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	76,939,659.74	71,623,055.74	-6.9%
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	44,071,780.34		
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	35,017,046.57		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,733,277.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	26,937.00		
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			80,849,041.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,909,381.68		
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			3,909,381.68		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			76,939,659.74		
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	5,352,073.05	2,060,000.00	-61.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	104,675.00	100,000.00	-4.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,456,748.05	2,160,000.00	-60.4%
TOTAL, REVENUES			5,456,748.05	2,160,000.00	-60.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	22,434.74	0.00	-100.0%
Noncapitalized Equipment		4400	52,813.57	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			75,248.31	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	90,355.88	162,750.00	80.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,355.88	162,750.00	80.1%
CAPITAL OUTLAY					
Land		6100	8,706,048.25	0.00	-100.0%
Land Improvements		6170	362,598.61	0.00	-100.0%
Buildings and Improvements of Buildings		6200	58,115,539.05	7,313,854.00	-87.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,043,987.06	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			69,228,172.97	7,313,854.00	-89.4%
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			69,393,777.16	7,476,604.00	-89.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	18,719,957.53	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,719,957.53	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited 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)			18,719,957.53	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,456,748.05	2,160,000.00	-60.4%
5) TOTAL, REVENUES			5,456,748.05	2,160,000.00	-60.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		69,393,777.16	7,476,604.00	-89.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			69,393,777.16	7,476,604.00	-89.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(63,937,029.11)	(5,316,604.00)	-91.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,719,957.53	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,719,957.53	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,217,071.58)	(5,316,604.00)	-88.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,156,731.32	76,939,659.74	-37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,156,731.32	76,939,659.74	-37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,156,731.32	76,939,659.74	-37.0%
2) Ending Balance, June 30 (E + F1e)			76,939,659.74	71,623,055.74	-6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	76,939,659.74	71,623,055.74	-6.9%
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 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

STANDARD ACCOUNT
CODE STRUCTURE FORM

FUND 25
CAPTIAL FACILITIES

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	28,115,602.05	17,329,280.00	-38.4%
5) TOTAL, REVENUES			28,115,602.05	17,329,280.00	-38.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	733,030.25	802,001.00	9.4%
3) Employee Benefits		3000-3999	312,549.73	356,255.00	14.0%
4) Books and Supplies		4000-4999	876,205.12	8,000.00	-99.1%
5) Services and Other Operating Expenditures		5000-5999	118,192.60	92,350.00	-21.9%
6) Capital Outlay		6000-6999	4,526,738.38	1,068,455.00	-76.4%
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			6,566,716.08	2,327,061.00	-64.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,548,885.97	15,002,219.00	-30.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,392.82	25,000.00	1,694.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,392.82	25,000.00	1,694.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,550,278.79	15,027,219.00	-30.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,032,682.58	94,582,961.37	29.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,032,682.58	94,582,961.37	29.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,032,682.58	94,582,961.37	29.5%
2) Ending Balance, June 30 (E + F1e)			94,582,961.37	109,610,180.37	15.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	252,753.90	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	94,330,207.47	109,736,426.47	16.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(126,246.10)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	91,769,370.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,023,886.48		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,321,768.90		
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			95,115,026.21		
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	532,064.84		
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			532,064.84		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			94,582,961.37		
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	728,497.88	379,280.00	-47.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,811,353.00	1,200,000.00	-68.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	23,487,634.67	15,750,000.00	-32.9%
Other Local Revenue					
All Other Local Revenue		8699	88,116.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,115,602.05	17,329,280.00	-38.4%
TOTAL, REVENUES			28,115,602.05	17,329,280.00	-38.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,392.86	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	549,686.34	584,292.00	6.3%
Clerical, Technical and Office Salaries		2400	181,951.05	217,709.00	19.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			733,030.25	802,001.00	9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	187,155.21	213,981.00	14.3%
OASDI/Medicare/Alternative		3301-3302	51,551.74	57,606.00	11.7%
Health and Welfare Benefits		3401-3402	61,592.66	72,462.00	17.6%
Unemployment Insurance		3501-3502	356.53	408.00	14.4%
Workers' Compensation		3601-3602	10,492.19	11,798.00	12.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,401.40	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			312,549.73	356,255.00	14.0%
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	466,232.90	8,000.00	-98.3%
Noncapitalized Equipment		4400	409,972.22	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			876,205.12	8,000.00	-99.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	26,603.90	21,000.00	-21.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,492.96	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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	81,046.23	65,350.00	-19.4%
Communications		5900	2,049.51	6,000.00	192.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118,192.60	92,350.00	-21.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	238,897.38	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,386,378.60	1,068,455.00	-68.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	901,462.40	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			4,526,738.38	1,068,455.00	-76.4%
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			6,566,716.08	2,327,061.00	-64.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,392.82	25,000.00	1,694.9%
(a) TOTAL, INTERFUND TRANSFERS IN			1,392.82	25,000.00	1,694.9%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited 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)			1,392.82	25,000.00	1,694.9%

Description	Function Codes	Object Codes	2023-24 Unaudited 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	28,115,602.05	17,329,280.00	-38.4%
5) TOTAL, REVENUES			28,115,602.05	17,329,280.00	-38.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		1,135,178.48	1,252,606.00	10.3%
8) Plant Services	8000-8999		5,431,537.60	1,074,455.00	-80.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,566,716.08	2,327,061.00	-64.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			21,548,885.97	15,002,219.00	-30.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,392.82	25,000.00	1,694.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,392.82	25,000.00	1,694.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,550,278.79	15,027,219.00	-30.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,032,682.58	94,582,961.37	29.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,032,682.58	94,582,961.37	29.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,032,682.58	94,582,961.37	29.5%
2) Ending Balance, June 30 (E + F1e)			94,582,961.37	109,610,180.37	15.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	252,753.90	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	94,330,207.47	109,736,426.47	16.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(126,246.10)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	252,753.90	0.00
Total, Restricted Balance		252,753.90	0.00

**STANDARD ACCOUNT
CODE STRUCTURE FORM**

**FUND 35
COUNTY SCHOOL
FACILITIES**

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	18,693,020.53	0.00	-100.0%
4) Other Local Revenue		8600-8799	26,937.00	5,000.00	-81.4%
5) TOTAL, REVENUES			18,719,957.53	5,000.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,719,957.53	5,000.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,719,957.53	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,719,957.53)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	5,000.00	New
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	5,000.00	New
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	5,000.00	New
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	16,828.00		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,109.00		
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			26,937.00		
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	26,937.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			26,937.00		
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 (must agree with line F2) (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	18,693,020.53	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			18,693,020.53	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	26,937.00	5,000.00	-81.4%
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			26,937.00	5,000.00	-81.4%
TOTAL, REVENUES			18,719,957.53	5,000.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	18,719,957.53	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,719,957.53	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited 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)			(18,719,957.53)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited 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	18,693,020.53	0.00	-100.0%
4) Other Local Revenue		8600-8799	26,937.00	5,000.00	-81.4%
5) TOTAL, REVENUES			18,719,957.53	5,000.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			18,719,957.53	5,000.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,719,957.53	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,719,957.53)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	5,000.00	New
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	5,000.00	New
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	5,000.00	New
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 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

**STANDARD ACCOUNT
CODE STRUCTURE FORM**

FUND 40

**SPECIAL RESERVE
CAPITAL PROJECTS**

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	1,300,264.48	869,943.00	-33.1%
5) TOTAL, REVENUES			1,300,264.48	869,943.00	-33.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	360,181.37	240,982.00	-33.1%
3) Employee Benefits		3000-3999	119,859.70	108,266.00	-9.7%
4) Books and Supplies		4000-4999	37,253.14	10,000.00	-73.2%
5) Services and Other Operating Expenditures		5000-5999	4,366.11	32,455.00	643.3%
6) Capital Outlay		6000-6999	309,345.40	1,312,000.00	324.1%
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			831,005.72	1,703,703.00	105.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			469,258.76	(833,760.00)	-277.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	200,000.00	200,000.00	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			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			469,258.76	(833,760.00)	-277.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,538,161.79	5,007,420.55	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,538,161.79	5,007,420.55	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,538,161.79	5,007,420.55	10.3%
2) Ending Balance, June 30 (E + F1e)			5,007,420.55	4,173,660.55	-16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	5,007,420.55	4,173,660.55	-16.7%
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	4,271,820.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	166,415.49		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	657,494.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,095,730.97		
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	87,560.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	750.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			88,310.42		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,007,420.55		
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	768,926.79	546,943.00	-28.9%
Interest		8660	209,877.48	110,000.00	-47.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	321,460.21	213,000.00	-33.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,300,264.48	869,943.00	-33.1%
TOTAL, REVENUES			1,300,264.48	869,943.00	-33.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	112,632.04	12,000.00	-89.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	54,528.24	57,076.00	4.7%
Other Classified Salaries		2900	193,021.09	171,906.00	-10.9%
TOTAL, CLASSIFIED SALARIES			360,181.37	240,982.00	-33.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	60,513.66	58,512.00	-3.3%
OASDI/Medicare/Alternative		3301-3302	26,379.30	18,438.00	-30.1%
Health and Welfare Benefits		3401-3402	27,722.13	27,909.00	0.7%
Unemployment Insurance		3501-3502	172.25	121.00	-29.8%
Workers' Compensation		3601-3602	5,072.36	3,286.00	-35.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			119,859.70	108,266.00	-9.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,162.60	10,000.00	-38.1%
Noncapitalized Equipment		4400	21,090.54	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			37,253.14	10,000.00	-73.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	1,000.00	-60.0%
Professional/Consulting Services and Operating Expenditures		5800	1,866.11	31,455.00	1,585.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,366.11	32,455.00	643.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	7,740.00	1,000,000.00	12,819.9%
Buildings and Improvements of Buildings		6200	252,189.12	312,000.00	23.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	49,416.28	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			309,345.40	1,312,000.00	324.1%
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			831,005.72	1,703,703.00	105.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	200,000.00	200,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	200,000.00	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 Unaudited 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 Unaudited 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	1,300,264.48	869,943.00	-33.1%
5) TOTAL, REVENUES			1,300,264.48	869,943.00	-33.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		831,005.72	1,703,703.00	105.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			831,005.72	1,703,703.00	105.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			469,258.76	(833,760.00)	-277.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	200,000.00	200,000.00	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			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			469,258.76	(833,760.00)	-277.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,538,161.79	5,007,420.55	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,538,161.79	5,007,420.55	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,538,161.79	5,007,420.55	10.3%
2) Ending Balance, June 30 (E + F1e)			5,007,420.55	4,173,660.55	-16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	5,007,420.55	4,173,660.55	-16.7%
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 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

STANDARD ACCOUNT
CODE STRUCTURE FORM

FUND 63
OTHER ENTERPRISE

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	3,203,128.45	3,835,500.00	19.7%
5) TOTAL, REVENUES			3,203,128.45	3,835,500.00	19.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,518,929.46	1,952,893.00	28.6%
3) Employee Benefits		3000-3999	757,133.98	945,864.00	24.9%
4) Books and Supplies		4000-4999	83,798.13	106,500.00	27.1%
5) Services and Other Operating Expenses		5000-5999	190,569.38	226,955.00	19.1%
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			2,550,430.95	3,232,212.00	26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			652,697.50	603,288.00	-7.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	109,261.67	184,671.00	69.0%
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			(109,261.67)	(184,671.00)	69.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			543,435.83	418,617.00	-23.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	833,752.10	1,377,187.93	65.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			833,752.10	1,377,187.93	65.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			833,752.10	1,377,187.93	65.2%
2) Ending Net Position, June 30 (E + F1e)			1,377,187.93	1,795,804.93	30.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,377,187.93	1,795,804.93	30.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,498,477.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	59,774.59		
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	73,328.13		
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 Unaudited 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			3,631,580.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	1,122,096.00		
2) TOTAL, DEFERRED OUTFLOWS			1,122,096.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,994.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	22,508.44		
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	3,140,603.00		
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			3,172,106.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	204,382.00		
2) TOTAL, DEFERRED INFLOWS			204,382.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			1,377,187.93		
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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	136,172.00	35,000.00	-74.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	3,066,873.56	3,800,000.00	23.9%
Other Local Revenue					
All Other Local Revenue		8699	82.89	500.00	503.2%
TOTAL, OTHER LOCAL REVENUE			3,203,128.45	3,835,500.00	19.7%
TOTAL, REVENUES			3,203,128.45	3,835,500.00	19.7%
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	1,248,562.14	1,709,985.00	37.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	72,711.55	41,300.00	-43.2%
Clerical, Technical and Office Salaries		2400	197,655.77	201,608.00	2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,518,929.46	1,952,893.00	28.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	438,534.01	510,096.00	16.3%
OASDI/Medicare/Alternative		3301-3302	112,593.87	149,467.00	32.7%
Health and Welfare Benefits		3401-3402	174,375.89	247,297.00	41.8%
Unemployment Insurance		3501-3502	736.50	1,015.00	37.8%
Workers' Compensation		3601-3602	21,654.07	28,749.00	32.8%
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	9,239.64	9,240.00	0.0%
TOTAL, EMPLOYEE BENEFITS			757,133.98	945,864.00	24.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	617.81	500.00	-19.1%
Materials and Supplies		4300	73,726.38	106,000.00	43.8%
Noncapitalized Equipment		4400	9,453.94	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			83,798.13	106,500.00	27.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,782.63	3,500.00	-26.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	911.89	650.00	-28.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	88,835.00	98,805.00	11.2%
Professional/Consulting Services and					
Operating Expenditures		5800	95,504.06	123,500.00	29.3%
Communications		5900	536.00	500.00	-6.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			190,569.38	226,955.00	19.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,550,430.95	3,232,212.00	26.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	109,261.67	184,671.00	69.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			109,261.67	184,671.00	69.0%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(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)			(109,261.67)	(184,671.00)	69.0%

Description	Function Codes	Object Codes	2023-24 Unaudited 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	3,203,128.45	3,835,500.00	19.7%
5) TOTAL, REVENUES			3,203,128.45	3,835,500.00	19.7%
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		2,550,430.95	3,232,212.00	26.7%
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			2,550,430.95	3,232,212.00	26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			652,697.50	603,288.00	-7.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	109,261.67	184,671.00	69.0%
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			(109,261.67)	(184,671.00)	69.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			543,435.83	418,617.00	-23.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	833,752.10	1,377,187.93	65.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			833,752.10	1,377,187.93	65.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			833,752.10	1,377,187.93	65.2%
2) Ending Net Position, June 30 (E + F1e)			1,377,187.93	1,795,804.93	30.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,377,187.93	1,795,804.93	30.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

SCHOOL FINANCE GLOSSARY OF TERMS

School Finance Glossary of Terms

AB 1200

Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See especially Education Code Section 1240 et sec. And 42131 et sec.

ACADEMIC PERFORMANCE INDEX (API)

A numeric index (or scale) that ranges from a low of 200 to a high of 1,000. It is used to measure the academic performance and growth of schools. The current statewide API target for all schools is 800.

ACCRUAL BASIS ACCOUNTING

Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

ADULT EDUCATION

Classes for students, usually adults, offered by local school districts. State law requires that certain courses, including citizenship and English, be offered at no charge. Other classes may be offered for a fee.

AD VALOREM TAXES

Taxes based on the value of property such as the standard property tax are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness. Ever since Proposition 13, properties in California are adjusted to the true market value only at the time of property transfer.

APPORTIONMENTS

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

APPROPRIATIONS

Funds set aside or budgeted by the state or local school districts for specific time period and specific purpose.

APPROPRIATION BILL

A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner and purpose for the expenditure items.

APPROPRIATION FOR CONTINGENCIES

That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

ASSESSED VALUATION

The total value of property within a school district as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

ATTENDANCE REPORTS

Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstance when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

There are several kinds of attendance, and these are counted in different ways. For regular attendance ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (See Attendance Reports). See also Concurrently Enrolled for a further definition of ADA.

AVERAGE DAILY ATTENDANCE (ADA)

There are several kinds of attendance, and these are counted in different ways. For regular attendance ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (See Attendance Reports). See Attendance Reports.) See also Concurrently Enrolled for a further definition of ADA.

BASE REVENUE LIMIT

See Revenue Limit.

BASIC AID

The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. "Basic Aid School Districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

BILINGUAL EDUCATION

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

BLOCK GRANT

A lump sum allocation of special purpose funds.

BONDED DEBT LIMIT

The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

BONDED INDEBTEDNESS

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

BUDGET

A plan of financial operation embodying an estimate of Adopted expenditures for a given period or purpose and the Adopted means of financing them.

CAPITAL OUTLAY

Expenditure for replacement or new equipment, major renovation or reconstruction, or new schools.

CATEGORICAL AID

Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law. Examples include

programs for: children with special needs, such as Special Education; special programs, such as the School and Library Improvement Program; or, special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEST

The California Basic Education Skills Test. Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

CBEDS

California Basic Education Data System. The statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

CERTIFICATES OF PARTICIPATION (COP)

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement). No new revenue is generated, nor is voter approval required.

CERTIFICATED PERSONNEL

School employees who hold positions for which a credential is required by the state; such as teachers, psychologists, librarians, counselors, and most administrators.

CLASSIFIED PERSONNEL

Employees who hold positions that do not require credentials including aides, custodians, clerical, transportation, food services, maintenance, computer technicians, and fiscal and other business personnel.

CLASS SIZE PENALTIES

The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income. (See Education Code Section 41376).

CONCURRENTLY ENROLLED

Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

CONSUMER PRICE INDEX (CPI)

A measure of the cost of living compiled by the United State Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

COST OF LIVING ADJUSTMENT (COLA)

An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for state and local governments a government price index. (See Education Code Section 42238.1)

COSTS

The California School Accounting Manual gives specific guidelines as to what costs shall be considered direct, direct support, or indirect support, and how they shall be accounted for. The Accounting Manual is constantly being reviewed and revised by a Statewide Accounting Research and Development Committee to help promote consistency among all districts.

COSTS, DIRECT

Costs charged to a program most clearly identified with the program.

COSTS, DIRECT SUPPORT

Charges which constitute a reallocation of portions of the direct costs accumulated in support programs for services rendered directly to other programs.

COSTS, INDIRECT SUPPORT

Those costs of support programs remaining after the direct and direct support costs have been identified.

CREDENTIALLED TEACHER

One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training, and courses required by the State, have graduated from an accredited college or university, have met any other state requirements, and have passed the California Basic Education (CBEST).

CRITERIA AND STANDARDS

Local district budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards that school districts, county offices of education and the state use to monitor district fiscal solvency and accountability. (See Education Code Sections 33127 et sec.)

CURRENT OPERATING EXPENDITURE

Education expenditures for the daily operation of the district; such as expenditures for administration, instruction, attendance and health services, transportation, and operation and maintenance of plant.

DEFERRED MAINTENANCE

Major repairs of buildings and equipment by school districts. Some matching state funds are available to districts which establish a deferred maintenance program.

DEFICITS

Funding shortfalls which occur when the revenue appropriations are insufficient to fund the program costs.

DEFICIT FACTOR

When an appropriation from the State School Fund for revenue limits for any specific categorical program allocation is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated/available.

DEVELOPER FEES

Revenue the district receives for commercial and residential development taking place within boundaries of the district. The amount is established in law.

ECONOMIC IMPACT AID (EIA)

State categorical aid for districts with concentrations of children who are bilingual, transient or from low-income families.

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA)

The federal Educational Consolidation and Improvement Act (1981). Chapter 1 of the act is the former Title I program for educationally disadvantaged children. Chapter 2 consists of multiple programs consolidated into block grants to states and local districts.

EMPLOYEE BENEFITS

Amounts paid by the school district on behalf of employees; these amounts are not included in the gross salary but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers' Retirement System and PERS – Public Employees' Retirement System); (3) O.A.S.D.I. (Social Security) taxes; (4) workers' compensation payments; (5) unemployment insurance; and (6) Medicare.

ENCROACHMENT

The expenditure of school districts' general purpose funds for special purpose programs, such as Special Education, Class Size Reduction, or transportation because inadequate funding is provided for these special programs.

ENCUMBRANCES

Purchase orders, contracts for salary, or other commitments for which money is reserved. They cease to be encumbrances when paid or when the actual goods or services are delivered to the school district.

ENDING BALANCE

Generally, a reference to a school district's net ending balance of the general fund. The ending balance is divided into restricted and unrestricted funds that a school district

has remaining at the end of a fiscal year. A school district must have a "Reserve for Economic Uncertainties" within the ending balance which meets the minimum as established by the State Board of Education. For a district of 20,000 ADA, the required reserve is 3%.

EQUALIZATION

Raising up the revenue level of low revenue districts to promote revenue equity among school districts.

ERAF

Education Revenue Augmentation Fund. The fund used to collect the property taxes shifted from cities, the county and special districts within each county prior to their distribution to K-12 school agencies.

EXPENDITURES

Charges incurred, whether paid or unpaid, which are presumed to benefit the school district's current fiscal year.

FIRST PRINCIPAL APPORTIONMENT

The statutory date (February 20) by which the State Department of Education must first calculate district and county funding entitlements.

FISCAL YEAR

Twelve calendar months; in California it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30.

FIXED ASSETS

Property of a permanent nature having continuing value; e.g., land, buildings, and equipment. Districts are required to have a physical inventory and valuation every five years.

FULL-TIME EQUIVALENT (FTE)

The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position, usually 8 hours/day.

FUND

An independent accounting entity with its own assets, liabilities, and balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

GOVERNMENTAL FUNDS

The General Fund is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.

Special Revenue Funds are established to account for the proceeds from specific revenue sources which (by law) are restricted to the financing of particular activities.

Adult Education Fund is used to account separately for federal, state, and local revenues for Adult Education programs.

Cafeteria Fund is used to account separately for federal, state, and local revenue to operate the food service program.

Child Development Fund is used to account separately for federal, state, and local revenue to operate child development programs.

Deferred Maintenance Fund is used to account separately for state apportionments and LEA contributions for deferred maintenance purposes.

Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

Building Fund exists primarily to account separately for proceeds from the sale of bonds.

Capital Facilities Fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. Interest earned in the Capital Facilities Fund is restricted to that fund.

School Facilities Program Fund is used primarily to account separately for projects which will receive state construction funds pursuant to Ed Code Section 17070.43.

State School Building Lease-Purchase Fund is used primarily to account separately for state apportionments, as provided by Education Code sections 17000-17080. The LEA may be required to transfer to this fund any available monies from other funds as the LEA's contribution to a particular project.

Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease with option to purchase of real property; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and, (3) excess amounts sufficient to pay all unpaid bond obligations.

Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt.

FUND BALANCE

The excess of the assets of a fund over its liabilities.

GANN SPENDING LIMIT

A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added appropriations limits in Article XIII B of the

California Constitution. Using 1978-1979 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population or, for school agencies, change in ADA. Proposition 111, adopted in June 1990, amended the Gann Limit inflation factor to be based only on the change in per capita personal income.

GENERAL LEDGER

A basic group of accounts in which are recorded all transactions of a fund.

GENERAL OBLIGATION BONDS

Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a 55% vote of the electorate, but state bond measures require only a majority vote.

GENERAL PURPOSE TAX RATE

The district's tax rate determined by statute as interpreted by the County Controller/Auditor/Tax Collector.

GIFTED AND TALENTED EDUCATION (GATE)

Students who have shown potential abilities of high performance capability and needing differentiated or accelerated education. "Gifted Child Educational Programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement, and support the regular educational program in meeting the needs of gifted students.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT No. 34 (GASB 34)

An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format. The financial statements include financial information by function and the standardized account code system (SACS).

IMPLICIT PRICE DEFLATOR

See Cost-of-Living Adjustment

INDIRECT COSTS

Costs necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each area cannot be separately identified. Examples of indirect costs include expenses for the Board of Education, superintendent and the business office.

INDIVIDUALIZED EDUCATION PROGRAM (IEP)

A written agreement between a school district and parents or guardians of a handicapped child specifying a n

educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific Special Education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

LEA

Local Educational Agency

LEAST RESTRICTIVE ENVIRONMENT

Federal law requires handicapped students be placed so that they can, to the extent appropriate to their individual needs and abilities, be educated with non-handicapped students.

LOTTERY

Scratch tickets and lotto games which began in California in October 1985. At least 34% of lottery proceeds are distributed per kindergarten through university student.

MANDATED COSTS

School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. The state is obligated to reimburse districts for these costs.

MAINTENANCE FACTOR

See Proposition 98.

MASTER PLAN FOR SPECIAL EDUCATION

California categorical program for the education of all handicapped children, originally enacted in 1980 and amended frequently since then.

MISCELLANEOUS FUNDS

Local revenues received from royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

OBJECT OF EXPENDITURE

As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personnel services, contractual services, materials and supplies).

Certificated Personnel Salaries 1000 – Certificated salaries are salaries that require a credential or permit issued by the Commission on Teacher Credentialing.

Teachers' Salaries 1100 – The direct instruction of pupils, including teachers, club advisors, department chairpersons, home teachers, detention supervision, and coaches.

Certificated Pupil Support Salaries 1200 – Librarians, psychologists, counselors, attendance officers, and nurses.

Certificated Supervisors' and Administrators' Salaries 1300 – Principals, vice-principals, coordinators, directors, superintendent, and certificated assistant superintendents' salaries.

Other Certificated Salaries 1900 – All certificated personnel that do not fall within one of the above categories, such as program specialist, resource teachers not performing duties as classroom teacher.

Classified Personnel Salaries 2000 – Salaries for services that do not require a credential or permit issued.

Instructional Aides Salaries 2100 – Instructional aides services under the supervision of a classroom teacher.

Classified Support Salaries 2200 – Classified employees working in the instructional media and library, student support, pupil transportation, food services, maintenance, and operation functions.

Classified Supervisors and Administrators Salaries 2300 – Classified supervisors such as managers, directors, accountants, purchasing agents, assistant superintendents, and governing board members.

Clerical, Technical and Office Staff Salaries 2400 – Clerks, secretaries, accountants, bookkeepers, programmers and computer technical support, machine and computer operators.

Other Classified Salaries 2900 – Noon supervision personnel, students employed for work experience, and building inspectors.

Employee Benefits 3000 – includes all expenditures for employer's contributions to retirement plans and for health and welfare benefits for employees or their dependents, retired employees, and board members.

Books and Supplies 4000 – includes books, supplies, equipment and equipment replacement under \$1000 for instruction and other district operations, such as administration and maintenance.

Contracted Services and Other Operating Expense 5000 – includes expenditures for consultants, lecturers, Western Association of Schools and Colleges (WASC) reports and testing services, services provided by the County Superintendent of Schools or other school districts, travel, conferences, non-public schools/agencies, membership, dues, insurance, utilities, rentals, leases, legal assistance, elections, audits, other contracted services, and inter-program charges and credits for direct services.

Capital Outlay 6000 – includes expenditures over \$5,000 for sites and improvement of buildings, books and media for new school libraries, or major expansion of school libraries, and new equipment.

Other Outgo 7000 – includes expenditures for the retirement of debt, outgoing tuition, inter-fund transfers, other transfers, and appropriations for contingencies.

OVERFLOW

A limit or cap is set as to the number of students housed at a particular facility. Once this cap is reached any additional students registered are bused to another site which has available room.

PARCEL TAX

A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. (See Government Code Section 50079, et al.)

PERB

Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between site and school employers and employee organizations. (See Government Code Sections 3541, et al.)

PERMISSIVE OVERRIDE TAX

Prior to Proposition 13, a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. Districts, due to the limitations in property taxes from Proposition 13, are no longer allowed to levy such taxes.

PERS

Public Employees' Retirement System. State law requires that classified employees, their employer, and the state contribute to this retirement fund. The fund is the largest public pension fund in the world with over \$150 billion in investments.

PL81-874

A federal program of "Impact Aid" which provides funds to districts which educate children whose families live or work on federal property, such as military bases. Also called "PL874."

PL94-142

Federal law that mandates a "free and appropriate" education for all handicapped children. Some limited federal dollars are received under this law.

PRIOR YEAR'S TAXES

Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

PROPOSITION 13 (1978)

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

PROPOSITION 98 (1988)

An initiative adopted in 1988 and then amended by Proposition 111 in 1990; Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called "Test 1" and "Test 2", unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-12 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.0%.

Test 2 provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

Test 3 only applies in years in which the annual percentage change in per capita state general fund tax revenues plus ½% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus ½%.

One of the provisions of Proposition 98/111 is that if the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor, a "maintenance factor" is calculated as the amount of the funding reduction. In subsequent years when state taxes grow quickly, this "maintenance factor" is added to the minimum funding level until the funding base is fully restored.

PURCHASE ORDER

An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school district, the amount of the purchase, the fund from which the purchase is being made (general, building or bond fund), an accounting code to which the purchase shall be applied, the signature or initial approval of the personnel responsible for approving the ordering of goods.

RESERVES

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

REVENUES

All funds received from external sources, net of refunds, and correcting transactions. Non-cash transactions such as receipt of services, commodities, or other receipts "in kind" are excluded, as are funds received from the issuance of debt, liquidation of investments, and non-routine sale of property.

REVENUE LIMIT

The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit, a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit, and any of the number of revenue limit adjustments that are computed anew each year.

REVOLVING CASH FUND

A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

ROC/P

Regional Occupational Center or Program is a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within that county.

SACS

Standardized Account Code Structure is a new method for school agencies to account for their revenue and expenditures. Districts will use a 22-digit accounting record that will allow agencies to track costs by resource, program goal and function as well as by object code.

SB 90

Senate Bill 90/1972 that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-1973 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

SB 813

Senate Bill 813/1983 that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

SCHOOL AND LIBRARY IMPROVEMENT PROGRAMS (SLIP)

Money granted by the state to schools to carry out a plan developed by the school site council for improvement of the school's program.

SCOPE OF BARGAINING

The range of subjects that are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the government code. PERB and the courts are responsible for interpreting disputes about scope.

SECOND PRINCIPAL APPORTIONMENT

The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements.

SECURED PROPERTY

Property which cannot be moved, such as homes and factories for which a tax is paid to the County.

SECURED ROLL

That portion of the assessed value that is stationary, i.e., land and buildings. See also [Unsecured Roll](#). The secured roll averages about 90% of the taxable property in a district.

SERRANO DECISION

In 1974, the California Superior Court in Los Angeles ruled in the [Serrano v. Priest](#) case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the appellate Court that upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling [Serrano](#) as a legal issue.

SPECIAL EDUCATION

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.

STAR

State Testing and Reporting. State testing program to measure academic achievement. First given to grades 1-8 in April and May 1998.

STATE ALLOCATION BOARD

A regulatory agency which controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

STATE SCHOOL FUND

Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

STATE TEACHERS' RETIREMENT SYSTEM (STRS)

State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

SUBVENTIONS

The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

SUNSET

The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific regulations shall no longer apply.

SUPPLEMENTAL ROLL

An additional property tax assessment required by local county auditors due to a revision in the AB 8 tax collections. The roll is for those properties for which occupancy permits are issued after the property tax lien date, built prior to the end of the fiscal year; i.e. between March 1 and June 30.

TAX RATE

The amount of tax stated in terms of a unit of the tax base.

TAX RATE LIMIT

The maximum rates of tax that a governmental unit may levy.

TEST 1/TEST 2/TEST 3

See [Proposition 98](#).

TITLE 1

Provides federal financial assistance to districts to meet the Special Education needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

UNDULICATED COUNT

The number of pupils receiving Special Education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

UNENCUMBERED BALANCE

That portion of an appropriation or allotment not yet expended or obligated.

UNSECURED PROPERTY

Moveable property such as boats and airplanes. This property is taxed at the previous year's secured property tax rate.

UNSECURED ROLL

That portion of assessed property that is movable.

WAIVERS

Permission from the State Board of Education or in some cases, from the Superintendent of Public Instruction to set aside the requirements of an Education Code provision upon the request of a school district. (See Education Code Section 33050.)

WARRANT

A written order approved by the Board drawn to pay a specified amount to a designated payee.