

# 2024-2025 Budget



**PASADENA**  
Unified School District



# BUDGET ASSUMPTIONS

## **2024-25 Annual Budget and Local Control and Accountability Plan (LCAP) Adoption**

The 2024-25 LCAP and Annual Budget must be adopted by the district governing board and submitted to LACOE **no later than July 1, 2024.** The LCAP and Annual Budget must be submitted using forms as approved by the State Board of Education (SBE) and submitted using the Standardized Account Code Structure (SACS) web system. Education Code (EC) 42127(a)(2) requires the district governing board to adopt the LCAP **before** adopting the annual budget.

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

### **Fiscal Stabilization Plan (FSP)**

A board approved FSP must identify specific expenditure reductions and/or revenue enhancements with associated cost savings and timelines. On the board agenda, the FSP must be approved as a separate action item.

### **Budget Certification**

The Pasadena Unified School District (PUSD) Governing Board, along with all school districts in California, is required by Education Code (EC) Sections 35035(g), 42130 and 42131 to certify to the district's ability to meet its financial obligations for the Adopted Budget year (FY 2024-25) and for the subsequent two FYs – 2025-25 and 2026-27.

### **Positive Certification:**

**The Superintendent recommends, Pursuant to EC Section 42131, recommends that the Governing Board of this school district, approve and certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.**

### **REPORT ASSUMPTIONS USED:**

#### **2024-25 Governor's May Revision Proposal**

On May 10, 2024, Governor Gavin Newsom released the 2024-25 May Revision Budget. The May Revision reflects a 2024-25 General Fund budget of \$288.10 billion, a decline compared to the January budget proposal of \$291.50 billion. As compared to the January budget, the 2024-25 shortfall increased by an additional \$7.00 billion with a total shortfall of \$27.60 billion. Of the \$27.60 billion shortfall, the Governor has proposed \$17.30 billion in expenditure reductions

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through early action mitigation. The May Revision includes several proposals that could positively impact operations if passed. We will continue to monitor them, but none was used in the budget other than those reflected in the SSC dashboard assumptions.

**Proposition (Prop) 98**

The Prop 98 minimum guarantee for 2024-25 is \$109.13 billion, essentially no variance as compared to the January budget proposal. Prop 98 remains operative under Test 1 for 2022-23, 2023-24, and 2024-25 fiscal years. The Prop 98 deficit for 2023-24 and 2024-25 has continuously increased with a projected deficit of \$8.80 billion. To prevent immediate education expenditure reductions and to sustain Local Control Funding Formula (LCFF) funding levels in 2023-24 and 2024-25 fiscal years, the May Revision proposes withdrawals from the Prop 98 reserve and via the “Prop 98 Maneuver.”

**Prop 98 Maneuver**

The Prop 98 Maneuver temporarily circumvents education expenditure reductions such as apportionment deferrals. The Prop 98 Maneuver proposes to accrue the budget impact of the 2022-23 LCFF apportionment over a 5-year period in annual payments of approximately \$1.80 billion from non-proposition 98 General Fund resources in each fiscal year beginning in 2025-26 through 2029-30. Under the maneuver, neither the \$8.80 billion allocation in 2022-23 nor the future \$1.80 billion supplemental “payments” to K-14 education are variables included in the calculation of the minimum guarantee.

The maneuver tool allows the State to navigate complex fiscal challenges while eliminating disruption in education funding. However, these strategies may provide temporary flexibility with deferred obligations and additional financial juggling. Such a maneuver will eventually impact education funding and stability. Should budget shortfalls increase and expenditure reductions become necessary; [LACOE recommends all districts exercise caution and conduct ongoing discussions regarding possible deferrals, immediate cash needs, and “right-sizing” the district’s financial obligations.](#)

**Statutory Cost of Living Adjustment (COLA)**

The May revise proposes a statutory COLA of 1.07 percent, a slight increase of less than one percent as compared to the January Proposed Budget. Below is the projected COLA for the 2024-25 year and subsequent years:

2024-25	2025-26	2026-27	2027-28	2028-29
1.07%	2.93%	3.08%	3.30%	3.29%

**LCFF Base Grant Rates used to calculate LCFF apportionment**

<b>LOCAL CONTROL FUNDING FORMULA</b>
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<b>LCFF Base Grant Rates Per ADA</b>							
	<b>2023-24</b>	<b>2024-25</b>		<b>2025-26</b>		<b>2026-27</b>	
<b>Grade Level</b>	<b>Base Grant per ADA</b>	<b>COLA 1.07%</b>	<b>Base Grant per ADA</b>	<b>COLA 2.93%</b>	<b>Base Grant per ADA</b>	<b>COLA 3.08%</b>	<b>Base Grant per ADA</b>
<b>K-3</b>	<b>\$9,919</b>	<b>\$106</b>	<b>\$10,025</b>	<b>\$294</b>	<b>\$10,319</b>	<b>\$318</b>	<b>\$10,637</b>
<b>4-6</b>	<b>\$10,069</b>	<b>\$108</b>	<b>\$10,177</b>	<b>\$298</b>	<b>\$10,475</b>	<b>\$323</b>	<b>\$10,798</b>
<b>7-8</b>	<b>\$10,367</b>	<b>\$111</b>	<b>\$10,478</b>	<b>\$307</b>	<b>\$10,785</b>	<b>\$332</b>	<b>\$11,117</b>
<b>9-12</b>	<b>\$12,015</b>	<b>\$129</b>	<b>\$12,144</b>	<b>\$356</b>	<b>\$12,499</b>	<b>\$385</b>	<b>\$12,884</b>

**CalSTRS Rates**

Employer	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%

**CalPERS Rates**

Employer	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
	20.70%	22.91%	25.37%	26.68%	27.05%	27.60%	28.00%	29.20%

Benefit rates continue to rise as shown in the table above, contributing to the unsustainable increases in deficit spending for districts state-wide.

**Grade Span Adjustment (GSA)**

The GSA grant provides additional funding for grades TK-3 (classroom-size-reduction) and 9-12 Career Technical Education (CTE). Districts must maintain TK-3 average class sizes of 24:1 ratio, or an alternative ratio as a mutually agreed with the impacted bargaining unit (s).

<b>GRADE SPAN ADJUSTMENT GRANT</b>			
<b>Grade Span</b>	<b>Effective 2024-25 Base Grant Per</b>	<b>GSA Augmentation</b>	<b>2024-25 Adjusted Base Grant Per</b>
K-3	\$10,025	\$1,043	\$11,068
4-6	\$10,177	\$-	\$10,177
7-8	\$10,478	\$-	\$10,478
9-12	\$12,144	\$316	\$12,459

**Supplemental and Concentration (S&C) Grants**

Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by a LEA's unduplicated count of pupils who are eligible for free and reduced-price meals or who are classified as English Learners or as Foster Youth. The PUSD CEP certification cycle has helped to stabilize this funding. The new cycle is planned to start 24-25 SY.

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<b>SUPPLEMENTAL AND CONCENTRATION GRANT</b>			
<b>Grade Span</b>	<b>2024-25 Adjusted Base Grant Per ADA</b>	<b>20.00% Supplemental Grant Per</b>	<b>65.00% Concentration Grant Per</b>
K	\$11,068	\$2,214	\$7,194
4	\$10,177	\$2,035	\$6,615
7	\$10,478	\$2,096	\$6,811
9	\$12,459	\$2,492	\$8,099

**LCFF Equity Multiplier**

The estimated Equity Multiplier rate is based on the school sites' adjusted cumulative enrollment of the prior year or \$50,000, whichever is greater. Equity multiplier funding is adjusted annually for COLA.

**Transitional Kindergarten (TK) Add-On**

Districts are mandated to provide transition kindergarten to students whose fifth birthday occurs between September 2<sup>nd</sup> and June 2<sup>nd</sup>. TK class sizes cannot exceed a maximum of 24 students and student to staff ratios for 2024-25 ratio is 12:1 (see table below).

<b>Fiscal Year</b>	<b>Enrollment Ratio (Student to Staff)</b>
<b>2024-25</b>	12:1
<b>2025-26</b>	10:1

<b>OTHER PLANNING FACTORS</b>						
<b>Factors</b>		<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
California CPI		3.33%	3.10%	2.86%	2.87%	2.80%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72	\$72
Mandate Block Grant (District) <sup>4</sup>	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) <sup>4</sup>	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries		4.32%	4.19%	3.76%	3.70%	3.70%
CalSTRS Employer Rate <sup>5</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate <sup>6</sup>		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>7</sup>		\$16.00	\$16.50	\$17.00	\$17.40	\$17.90



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## Other Assumptions used:

Pasadena Unified (64881)	5/29/2024					
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>General Assumptions</b>						
COLA & Augmentation	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Student Assumptions:</b>						
Enrollment Count	13,995	13,733	13,528	13,325	13,126	12,926
Unduplicated Pupil Count (UPC)	9,981	9,792	9,645	9,501	9,358	9,220
Unduplicated Pupil Percentage (UPP)	71.30%	71.55%	71.31%	71.30%	71.30%	71.31%
Current Year LCFF Average Daily Attendance (ADA)	12,952.11	12,704.92	12,515.39	12,331.18	12,147.84	11,929.05
Funded LCFF ADA	13,994.91	13,284.89	12,919.11	12,764.02	12,557.04	12,371.36
LCFF ADA Funding Method	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
<b>LCFF Entitlement Summary</b>						
Base Grant	\$149,469,834	\$143,649,750	\$143,730,606	\$146,255,647	\$148,614,213	\$151,248,395
Grade Span Adjustment	5,725,993	5,482,257	5,538,770	5,677,083	5,769,164	5,868,466
Adjusted Base Grant	\$155,195,827	\$149,132,007	\$149,269,376	\$151,932,730	\$154,383,377	\$157,116,861
Supplemental Grant	22,130,926	21,340,791	21,288,798	21,665,607	22,015,069	22,408,008
Concentration Grant	16,442,998	16,042,876	15,824,793	16,097,273	16,356,918	16,656,744
<b>Total Base, Supplemental and Concentration Grant</b>	<b>\$193,769,751</b>	<b>\$186,515,674</b>	<b>\$186,382,967</b>	<b>\$189,695,610</b>	<b>\$192,755,364</b>	<b>\$196,181,613</b>
Allowance: Necessary Small School	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	1,816,330	1,816,330	1,816,330	1,816,330	1,816,330	1,816,330
Add-on: Home-to-School Transportation	3,392,474	3,428,773	3,529,236	3,637,936	3,757,988	3,881,626
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	867,662	877,068	933,948	962,849	994,698	1,027,432
<b>Total Allowance and Add-On Amounts</b>	<b>\$6,076,466</b>	<b>\$6,122,171</b>	<b>\$6,279,514</b>	<b>\$6,417,115</b>	<b>\$6,569,016</b>	<b>\$6,725,388</b>
<b>Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)</b>	<b>\$199,846,217</b>	<b>\$192,637,845</b>	<b>\$192,662,481</b>	<b>\$196,112,725</b>	<b>\$199,324,380</b>	<b>\$202,907,001</b>
Miscellaneous Adjustments	-	-	-	-	-	-
<b>Total LCFF Entitlement (excludes Additional State Aid)</b>	<b>\$ 199,846,217</b>	<b>\$ 192,637,845</b>	<b>\$ 192,662,481</b>	<b>\$ 196,112,725</b>	<b>\$ 199,324,380</b>	<b>\$ 202,907,001</b>
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 14,280	\$ 14,501	\$ 14,913	\$ 15,364	\$ 15,874	\$ 16,401
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement with Additional State Aid</b>	<b>199,846,217</b>	<b>192,637,845</b>	<b>192,662,481</b>	<b>196,112,725</b>	<b>199,324,380</b>	<b>202,907,001</b>

Pasadena Unified (64881)	5/29/2024					
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>LCAP Percentage to Increase or Improve Services Calculation</b>						
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 156,063,489	\$ 150,009,075	\$ 150,203,324	\$ 152,895,579	\$ 155,378,075	\$ 158,144,293
Supplemental and Concentration Grant funding in the LCAP year	\$ 38,573,924	\$ 37,383,667	\$ 37,113,591	\$ 37,762,880	\$ 38,371,987	\$ 39,064,752
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 3,794,538	\$ 3,702,203	\$ 3,651,875	\$ 3,714,756	\$ 3,774,673	\$ 3,843,864
Percentage to Increase or Improve Services	24.72%	24.92%	24.71%	24.70%	24.70%	24.70%

Pasadena Unified (64881)	2022-23	2023-24	2024-25	2025-26	2026-27
RATIO: District ADA-to-Enrollment	91.47%	92.53%	92.49%	92.49%	92.52%

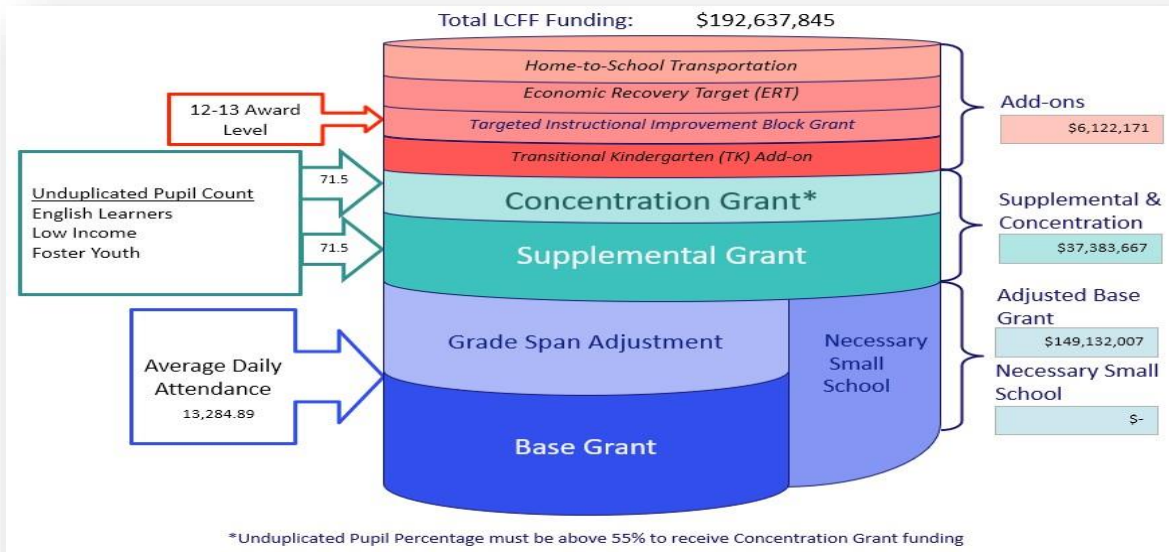
Pasadena Unified (64881)	2022-23	2023-24	2024-25	2025-26	2026-27
G-10 TK (Commencing in 2022-23)	175.03	285.04	285.04	294.90	294.90

Pasadena Unified (64881)	2023-24	2024-25	2025-26	2026-27
District Enrollment	13,951	13,689	13,484	13,281
COE Enrollment	44	44	44	44
Total Enrollment	13,995	13,733	13,528	13,325

Enrollment decline	over 200 declining enrollments for next 5 years
Salary increases	No salary increases built in; to be revisited in First Interim as we know more.
Workers Comp	Reduce rates from 5% current year to 3% in the out years

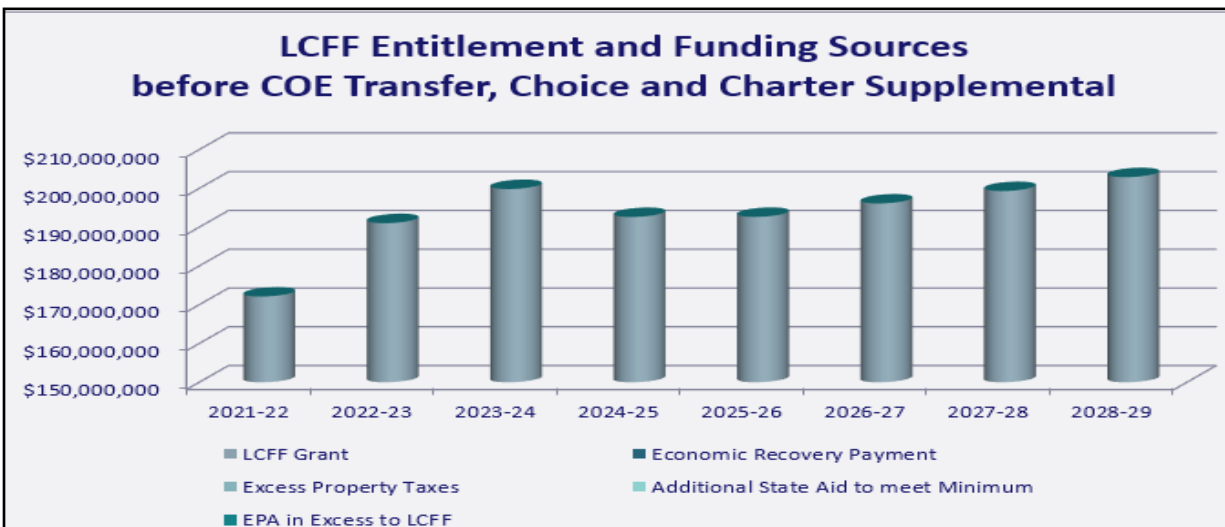
## 2024-25 Annual Budget and Local Control and Accountability Plan (LCAP) Adoption

### 2024-25 BUDGET DEVELOPMENT LCFF COMPONENTS & GRAPHS



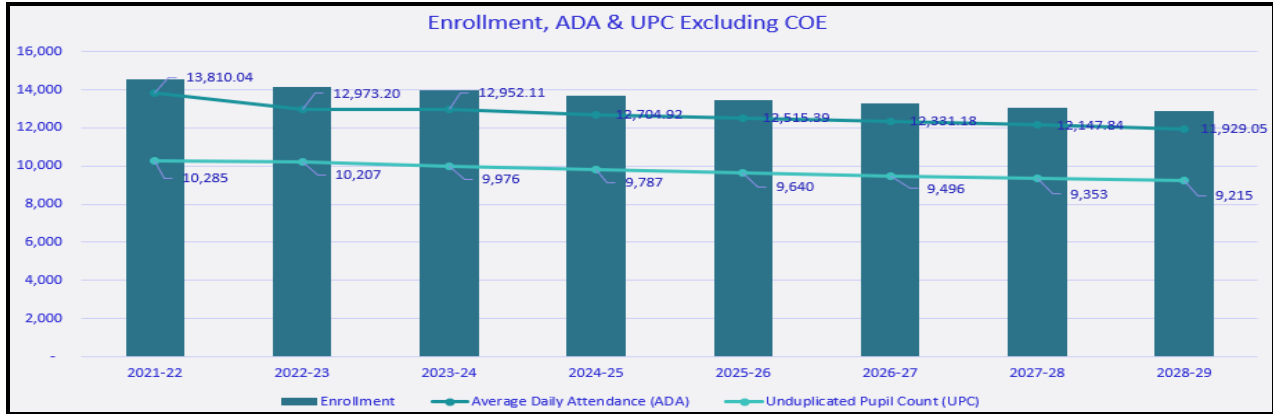
	2023-24 Second Interim	2023-24 Estimated Actual	2024-25 Adopted Budget	b/w 2nd Interim & Est Actual	b/w Adopted & Est Actual
<b>LCFF Revenues</b>					
Base	170,204,593	170,010,756	164,329,170	(193,837)	(5,681,586)
Supplemental/Concentration Grant	38,515,487	38,588,075	37,488,507	72,588	(1,099,568)
LCFF Transfers to Charter Schools	(8,871,902)	(8,752,614)	(9,179,832)	119,288	(427,218)
<b>Total LCFF Revenues</b>	<b>199,848,178</b>	<b>199,846,217</b>	<b>192,637,845</b>	<b>(1,961)</b>	<b>(7,208,372)</b>

The slight drop in LCFF is associated with an attendance drop since second Interim but offset by our stable S&C due to CEP certification. This is the last year of our current base year cycle.





## 2024-25 Annual Budget and Local Control and Accountability Plan (LCAP) Adoption



### Enrollment and Average Daily Attendance (ADA)

The current funding formula for Local Educational Agencies (LEAs) provides base, concentration and supplemental grants to school districts based on a dollar amount per average daily attendance (ADA). ADA is a function of the district's enrollment hence to budget funding correctly, a district needs to project its enrollment for the next and two succeeding school years accurately. In addition, districts need to project enrollment numbers to timely plan for and acquire adequate resources such as: teachers, counselors; supplies, books, computers etc.

These resources, such as teachers, facilities, etc. are largely committed fixed costs such that they are incurred whether the LEA realizes the attendance level on which their acquisition is based or not. A LEA's revenue, however, is earned based on an empirical count of the average daily attendance resulting from the **actual** attendance level.

The District's ADA capture, while in line with the statewide trends of low ninetieth percentile, is an area of opportunity for the district. If the district can improve student attendance materially, it will result in increased LCFF funding amounts. The Governor made ADA recovery proposals that could help districts if passed. **PUSD Specific data:**

- 23-24 P-2 ADA (12,844.19) saw a decline relative to P-1 (12,913) of 68.81.
- There was also a decline of 9.86 students in the TK attendance, compared to the interim.

Pasadena Unified (64881)	5/29/2024			
DETAILED ADA CALCULATION	2023-24	2024-25	2025-26	2026-27
Combined Subtotal	12,844.19	12,597.00	12,407.47	12,223.26
Change in LCFF ADA (excludes NSS ADA)	(68.42) Decline	(287.07) Decline	(229.41) Decline	(224.09) Decline

The overall decline in enrollment appears to be stabilizing and getting back to pre-pandemic levels or better and could be partly attributable to the enrollment increase in TK. The district must invest in "credit/attendance recovery" program to help stabilize our revenue loss from attendance and improve graduation rate. This will also help to minimize the impact of enrollment decline on our bottom line. **We'll revisit enrollment and other assumptions in First Interim as we know more.**

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Our LCFF funding is calculated using the 3-year average of enrollment. This is why the “Funded LCFF ADA” is different from our calculated ADA for the year. Secondly, because of the “hold harmless” provision and augmentation a few years ago by the state, our “funded ADA had remained high allowing for a “soft landing” for all districts to minimize the impact of the post covid enrollment decline statewide. However, this positive impact goes away from the 3-year average after 24-25 fiscal year.

### **Staffing Assumptions or considerations.**

- Step and column amounts are actuals and determined using PC Budget and position control data. Out years are projected at around 1%. Salary step and column.
- Employee Salary, Benefits, and Statutory Benefits and Health and welfare are calculated and projected using the factors identified in the assumptions – SSC dashboard. These factors are provided by the Los Angeles County Office of Education and School Services of California (SSC). The district will continue to pay current and eligible retiree h/w benefits as negotiated with the various bargaining units regarding increases to the costs.
- For this budget we captured the impact of the fiscal stabilization plan (FSP) as proposed/prepared by the Superintendent and her cabinet and by reference incorporated in this document and presented as a separate board action item. The Superintendent plans to initiate a “district-wide” engagement of stakeholders via a budget advisory committee in the review/update of the FSP to ensure equity and inclusion and will adjust accordingly in future reports.
- The district is undergoing a holistic personnel review to right-size operations post “covid/one time funding.” Not doing so is not sustainable as the district intentionally “ramped up personnel and services” in the past few years to address the lingering effects of COVID and as the “one time” funds are ending, the district is taking steps to re-align its ongoing operations with the help of the above referenced committee. This means that the current FSP is subject to change in the future but only through board action.

### **Special Education:**

- Districts throughout the State continue to be underfunded by both the State and Federal governments, requiring General Fund contributions to meet student needs and mandated services. The Superintendent has initiated an overhaul of the SELPA by bringing in some outside consultants to partner with her in the review and restructuring of the program. This includes taking steps to bring “in-house” some of the expensive services, to improve outcomes and the review is ongoing. This also means that the SELPA budget for the out-years will require ongoing monitoring pending the outcome of the review and restructuring. Pre-covid, the expense budget increased 2 to 4 million dollars annually but post covid has increased 8 to 10 million dollars annually. One of her goals articulated in the FSP is to bring the cost in line over the next 3 years through efficiencies.
- Special Education Enrollment is ever changing, as we know more in the coming months, we may have to come back to the board with revisions to the SPED budget as applicable

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(up/down).

**Routine Restricted Maintenance Account (RRMA):**

Education Code (E.C.) Sections 17070.75(b)(2)(B-C) requires a 3% contribution (3% of all general fund expenditures, transfers out and uses) to the routine restricted maintenance (Resource 8150) account. The district meets this requirement. However, the 3% contribution is sometimes not sufficient to fully fund the needs of the Maintenance Department, resulting in increased contributions by the General Fund during the year. Hopefully, if the bond measure passes in November, it will help to mitigate the budgetary pressures on the General Fund.

**Transportation:**

The state allocated transportation budget was a fixed revenue amount in the annual LCFF calculator equal to \$3,134,794 for PUSD, pegged to the 2012-13 fiscal year allocation. However, in the current year the state applied COLA to the above amount which does not begin to cover the full cost of approximately \$7.3 million in the current year. The state also instituted an additional reimbursement plan which netted PUSD less than eighty-nine thousand dollars last year. The Special Education transportation costs continue to grow, while the revenue remains relatively flat. In the current 2023-24 fiscal year, staff offset transportation expenses of \$3.4 million using one-time ESSER funds. These costs will shift back to the Unrestricted General Fund in the out years, adding to the structural deficit due to the unfunded mandate.

Staff will continue to monitor this cost pressure closely and adjust accordingly. This is an area where lobbying the State and Federal governments would be helpful as they need to fully fund their mandates.

**Contributions to/from Restricted Programs** The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures more than available revenue or due to legal/matching requirements:

<b>Contribute To Restricted Sources</b>	<b>Estimated Actuals</b>	<b>Adopted 24-25</b>	<b>MYP 25-26</b>	<b>MYP 26-27</b>
30100.0 - NCLB:Title I Part A	481,874	0	0	0
58124.0 - Junior ROTC	110,303	228,806	228,806	228,806
65000.0 - Special Education: AB 602	45,501,220	49,614,063	46,391,716	47,106,813
81500.0 - On-Going Major Maintenance	10,076,525	10,413,007	9,563,188	9,340,583
90000.0 - Gifts and Grants	77,579	77,579	77,579	77,579
	56,247,501	60,333,455	56,261,289	56,753,781
<b>From- General Fund - with FSP</b>	<b>(56,247,501)</b>	<b>(60,333,455)</b>	<b>(56,261,289)</b>	<b>(56,753,781)</b>
<b>Before FSP</b>			<b>(62,289,124)</b>	<b>(63,024,080)</b>

**CASH:**

The district has had no anticipated cash shortages in the current and is not expected to have in the two out-years. However, this is contingent on what happens at the state level for the

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apportionments, FSP full and faithful implementation and possible cash deferrals. The district must keep a close eye on this issue to avoid surprises.

### Proposition 28 – Arts and Music Education in Public Schools Initiative (AMS)

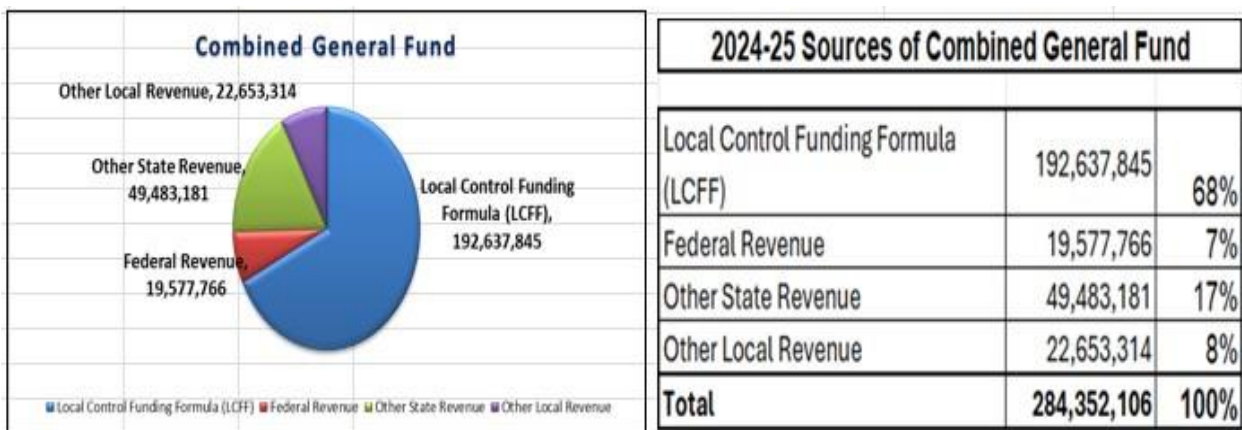
Proposition 28 funding decreased from \$938.00 million to \$907.00 million, a decrease of \$31.00 million from the 2023-24 Adopted Budget. Spending plans are required to be developed at the school site level. As of April 2024, the following are clarifications and updates:

- AMS condition of receipt of funds requires LEAs to certify that AMS funds used will be used to supplement funding for arts and education programs and funds received in the prior fiscal year were, in fact, used to supplement arts education programs.
- Per EC Section 8821(e), "...For the purpose of this program, "supplement" means that the funds appropriated by this chapter shall be used by LEAs to increase funding of arts education programs and **not to supplant** existing funding for those programs."
- AMS funds are subject to annual state compliance audit
- Waiver exemption available in part for conditions set forth in Education Code, Chapter 5.1, Section 8820 (g) (1). EDC 8820(g)(1) requires funds expended using AMIM resources to provide arts education programs, and those expended in the prior fiscal year were used for such purposes.
- Annual certification, reports and waiver request is required

This is a program that the district must monitor closely and develop a plan to address the concerns posed by the MOE requirement and the unstable annual allocations.

### General Fund Revenue Components

The district receives funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:



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**Combined General Fund Summary and MYP**

<b>Combined General Fund 01 (with FSP Implemented)</b>				
<b>Combined General Fund 01</b>	<b>Est_Actuals 23-24</b>	<b>Adopted 24-25</b>	<b>FSP 25-26</b>	<b>FSP 26-27</b>
Begin FB	125,311,447	105,177,279	54,414,586	32,825,607
Revenue	329,851,041	284,352,106	284,013,238	285,989,068
Available	455,162,488	389,529,385	338,427,824	318,814,675
Expenditure	349,985,209	335,114,799	305,602,217	297,940,172
<b>Ending Fund Bal (Estimated)</b>	<b>105,177,279</b>	<b>54,414,586</b>	<b>32,825,607</b>	<b>20,874,503</b>
REU	10,499,556	10,053,444	9,168,067	8,938,205

<b>Unrestricted Fund 01(w/FSP)</b>	<b>Est_Actuals 23-24</b>	<b>Adopted 24-25</b>	<b>FSP 25-26</b>	<b>FSP 26-27</b>
Begin FB	75,958,426	60,881,273	22,865,096	<b>20,139,967</b>
Revenue	166,697,338	153,266,224	161,005,532	165,128,344
Available	242,655,764	214,147,497	183,870,628	185,268,311
Expenditure	181,774,491	191,282,401	174,398,799	175,692,833
<b>Ending Fund Bal (Estimated)</b>	<b>60,881,273</b>	<b>22,865,096</b>	<b>9,471,829</b>	<b>9,575,478</b>
Fund 17			10,668,138	
<b>Ending After Fund 17</b>			<b>20,139,967</b>	
<b>Restricted Fund 01(W/FSP)</b>	<b>Est_Actuals 23-24</b>	<b>Adopted 24-25</b>	<b>FSP 25-26</b>	<b>FSP 26-27</b>
Begin	49,353,021	44,296,006	31,549,490	23,353,778
Revenue	163,153,703	131,085,882	123,007,706	120,860,724
Available	212,506,724	175,381,888	154,557,196	144,214,502
Expenditure	168,210,718	143,832,398	131,203,418	122,247,339
<b>Ending Fund Bal (Estimated)</b>	<b>44,296,006</b>	<b>31,549,490</b>	<b>23,353,778</b>	<b>21,967,163</b>

In the Second Interim, we empirically implemented FSP (in the position control, budgets, etc.) to help stabilize our financials for the current 23-24 fiscal and the two years out. However, because of the 2024-25 budget adoption, we needed to expand our FSP to balance 2026-27 fiscal year. It is, however, the intention of the Superintendent to engage all stake holders via a budget advisory committee in the new school year to vet all identified actions in the summary below to determine if changes are warranted to ensure equity and inclusion. The expectation is for the final outcomes to then be empirically implemented in the position control database and budget files as applicable and not as currently noted (budget adjustments). The exercise allows Management to also address the board's expectation of including some raises in the budget.

Below is a summary of the FSP incorporated as adjustments in the budget summary above.

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<b>Fiscal Stabilization Plan (FSP) Summary</b>			
<b>Revenue Enhancement</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Fund 17 Reserve		10,668,138	0
Attendance recovery (1%)		1,700,000	3,400,000
Revenue Enhancement (Leases/rentals)	2,000,000	2,000,000	2,000,000
		0	0
	2,000,000	14,368,138	5,400,000
<b>Expenditure realignment/reductions</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Reduction in Resource Teachers		(2,424,013)	(2,424,013)
Reduction in Wellness Teachers		(695,380)	(695,380)
SPED Contract reductions (bring back svcs)		(5,000,000)	(5,000,000)
<b>Restructuring District</b>			
Redesign Central Office (TOSA I)		(750,000)	(750,000)
Redesign Central Office (TOSA II)		(230,000)	(230,000)
Overstaffing/CTE Efficiencies		(750,000)	(750,000)
Department Restructure (Director)		(263,000)	(263,000)
Other Department Restructure		(170,000)	(170,000)
Transportation efficiencies		(1,000,000)	(1,000,000)
Teacher Reduction - Enrollment Decline		(750,000)	(1,500,000)
Hourly, Materials and Supplies		(9,400,000)	(9,400,000)
Revenue Enhancement (Leases/rentals)			
RRM to reduced to Allocation	0	(1,027,835)	(1,270,299)
	0	(22,460,228)	(23,452,692)

**Multi-Year Projection (MYP) Assumptions**

Planning Factors	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
LCFF Gap Funding (DOF)	100%	100%	100%	100%	100%	100%	100%
Statutory COLA & Augmentation	8.22%	1.07%	2.93%	3.08%	3.30%	3.00%	3.00%
Step and Column	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	26.68%	27.05%	27.60%	28.00%	29.20%	29.20%	29.20%
Health & Welfare Increases	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Lottery Revenue – Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177	\$177	\$177
Lottery Revenue – Restricted per ADA	\$72	\$72	\$72	\$72	\$72	\$72	\$72
California Consumer Price Index (CPI)	3.33%	3.10%	2.86%	2.87%	2.80%	2.80%	2.80%
Mandate Block Grant - K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88	\$41.88	\$41.88
Mandate Block Grant - 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69	\$80.69	\$80.69
Routine Restricted Maintenance Account	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal TO 3% of total GF expenditures (FSP)	Equal TO 3% of total GF expenditures (FSP)	Equal TO 3% of total GF expenditures (FSP)	Equal TO 3% of total GF expenditures (FSP)	Equal TO 3% of total GF expenditures (FSP)



**2024-25 Annual Budget and Local Control and Accountability Plan (LCAP)  
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<b>PASADENA UNIFIED SCHOOL DISTRICT 2024-25 Adopted Budget Summary of District Funds</b>			
	<b>General Fund</b>		
	<b>Unrestricted Fund 01</b>	<b>Restricted Fund 01</b>	<b>Combined Fund 01</b>
<b>REVENUES</b>			
LCFF	192,637,845	0	192,637,845
Federal Revenue	43,000	19,534,766	19,577,766
State Revenue	3,163,212	46,319,969	49,483,181
Local Revenue	17,755,622	4,897,692	22,653,314
<b>TOTAL REVENUES</b>	<b>213,599,679</b>	<b>70,752,427</b>	<b>284,352,106</b>
<b>EXPENDITURES</b>			
Certificated Salaries	81,303,492	29,701,953	111,005,445
Classified Salaries	27,561,597	21,388,446	48,950,043
Employee Benefits	50,415,306	33,778,158	84,193,464
Books & Supplies	4,511,732	12,509,407	17,021,139
Contracted Services	30,829,150	40,942,715	71,771,865
Capital Outlay	440,177	1,394,249	1,834,426
Other Outgo	760,877	530,900	1,291,777
Direct Support / Indirect Support	(4,539,929)	3,586,570	(953,359)
<b>TOTAL EXPENDITURES</b>	<b>191,282,401</b>	<b>143,832,398</b>	<b>335,114,800</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>22,317,278</b>	<b>(73,079,971)</b>	<b>(50,762,694)</b>
<i>Other Financing Sources/Uses</i>	(60,333,455)	60,333,455	0
<b>Beginning Fund Balance</b>	<b>60,881,274</b>	<b>44,296,006</b>	<b>105,177,278</b>
<b>Ending Fund Balance</b>	<b>22,865,097</b>	<b>31,549,490</b>	<b>54,414,584</b>

The General Fund is used for most of the functions within the district. As illustrated above, the largest part of expenditures are salaries and benefits that comprise of approximately 85% of the district's General Fund budget.

**Education Protection Account (EPA)**

The Education Protection Account (EPA) was created in November 2012 by voter approval of Proposition 30, *the Schools, and Local Public Safety Protection Act of 2012*. Prop 30 temporarily increased the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The EPA is governed by Section 36 of Article XIII of the California Constitution, which was amended by Proposition 55 in November 2016. Due to the passage of Prop 55, income tax increases on high- income taxpayers, which were scheduled to end after 2018, were extended through 2030.

The revenues generated from Section 36 of Article XIII of the California Constitution are deposited into a state account called the Education Protection Account. Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges.

<b>Education Protection Account (EPA)</b>	
<b>Budgeted Estimated EPA Funds</b>	<b>2,656,978</b>
<b>Budgeted EPA Expenditures:</b>	
<b>Certificated Instructional Salaries</b>	<b>2,656,978</b>

**Summary**

We continue to face near and long-term challenges, including the state growing deficit and ADA

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relief impact, fading in the out years. Other challenges include PUSD deficit spending, decline in enrollment, significant unfunded mandates, lingering impact of covid on learning loss, reduced fund balance, and overall rising costs requiring the district to take immediate action. “Right-sizing” staffing and operations, to return to “post covid” operation levels for sustainability is the course the Superintendent has charted with this budget and the related FSP.

Districts have many unfunded mandates and may not be able to cut their way out of the structural budget challenges. As we take the difficult steps, we must also be exploring all other sources of revenue including – Parcel tax, bond measure, Asset management review, lobbying the State and Federal governments to fully fund their mandates and maximizing our categorical funds. We must also invest resources to boost attendance and attendance recovery.

The district will continue to be able to meet its financial obligations for the current and two subsequent years, especially if the FSP is effectively implemented over the next few years. PUSD must continue to exercise “best fiscal practices” in addressing potential budget challenges.

### **CONCERNS – Outlook:**

- ✓ Use of deferrals to maintain program levels (multi-year) – sustainability is in question.
- ✓ Prop 98 revenue is not keeping pace with the costs the Prop 98 minimum guarantee programs is designed to fund. The state must address sooner or later...
- ✓ Protracted State operating deficit or sustained deficit growth into 25-26 fiscal year and possibly beyond, combined with the depletion of the State Rainy-Day reserve fund.
- ✓ The governor continues to rely on one-time resources to fund ongoing obligations in the minimum guarantee and it poses a risk to Education and district operation.
- ✓ Sustained revenue decline at State level, negatively impacting districts, unless the economy turns around – we must keep an eye on the macroeconomic indicators but build reserves in the meantime.
- ✓ Continued increases to insurance and utility costs
- ✓ Impact of SB 218, not currently reflected in the budget
- **Remuneration increases are not included in this budget – to be revisited, First Interim.**
- ✓ The Governor reached an agreement with CTA, but the terms differ from the Legislative plan requiring further negotiations. In the meantime, we build budgets.
  1. The governor’s budget includes over 2.4bil in deferrals because he continues to fund his programs of interest with “onetime funds”- unsustainable.
  2. The Legislature instead uses the revenue reserves to fund the Prop 98 guarantee while reducing the planned deferrals.
  3. However, the legislature assumes higher estimates of revenue receipts in the out years. *A repeat of 22-23 - TBD?*
  4. In the long run, the State must decide to either cut expenditure (local programs) in prop 98 guarantee; bring in more revenue from other sources to fund prop 98 guarantee without reductions to K-14 or increase multi-year deferrals (this can compound and add to the fiscal challenges of the state).
  5. Note: deferrals have significant impact on district “cashflow” – ability to pay for obligations as/when due. Districts may resort to cash borrowing at a cost.
  6. The bright spot is the stock market; capital gains and related revenues have been performing well and offsetting some losses, but stock market is volatile.



## 2024-2025 Staffing Allocation Matrix

Item #	Positions	School Type	Student Enrollment	FTE Allocation	Funding Source
1	Principal	Elementary (K-5)		1	
2	Principal	Middle School		1	
3	Principal	High School		1	
4	Principal	Continuation HS		1	
5	Assistant Principal	Elementary (K-5)	> 750	1	
6	Assistant Principal	Elementary (K-8)	> 750	1	
7	Assistant Principal	Middle School	1 - 999	1	
8	Assistant Principal	Middle School	1001+	2	
9	Assistant Principal	High School	Up to 1000	1	
10	Assistant Principal	High School	1001 - 1500	2	
11	Assistant Principal	High School	1501 Up	3	
12	Teacher	Elementary-Transitional Kindergarten		24:2	
13	Teacher	Elementary-Kindergarten		24:1	
14	Teacher	Grade 1		24:1	
15	Teacher	Grades 2 & 3		24:1	
16	Teacher	Grades 4 & 5		32.75:1	
17	Teacher	Middle School -Grades 6,7,8		29.5:1	
18	Teacher	High School -Grades 9-12		29.75:1	
19	Counselor (6-12 grades)	Middle, High & Alternative	400	400:1	
20	Add'l Counselor (6-12 grades)	Middle, High & Alternative	Additional Students	400:1	
21	Athletic Director	High School		0.2	
22	Head Librarian	Middle School - Grades 6,7,8, McKinley		.5	
23	Head Librarian	High School - Grades 9-12, 6-12		1	
24	<b>ELEMENTARY K-5 (Classified)</b>	<b>K-5</b>	<b>&lt;=500</b>		
25	Office Manager (10.5 months)	Elementary (K-5)		1	
26	Clerk Typist (10 months)	Elementary (K-5)		.75	
27	Add'l Clerk Typist FTE	Elementary (K-5)	125 Increments	.25 each	
28	Library Coordinators	Elementary (K-5)		Categorical funding	
29	Noon Aides	Elementary (K-5)		1 hour per 100 Students	
30	<b>ELEMENTARY K-8 (Classified)</b>	<b>K-8</b>	<b>&lt;= 500</b>		
31	Office Manager (10.5 months)	Elementary (K-8)		1	
32	Data Control Clerk or Registrar (11 months)	Elementary (K-8)		1	

33	Clerk Typist (10 months)	Elementary (K-8)		.75
34	Add'l Clerk Typist FTE	Elementary (K-8)	125 Increments	.25 each
35	<b>MIDDLE SCHOOLS (Classified)</b>	<b>Middle School</b>	<b>&lt;=600</b>	
36	Secretary II (11 months)	Middle School		1
37	Registrar (11 months)	Middle School		1
38	Senior Clerk Typist (11 months)	Middle School		1
39	Add'l Clerk Typist FTE	Middle School	each additional 300	1
40	<b>HIGH SCHOOL (Classified)</b>	<b>High School</b>	<b>&lt;=1300</b>	
41	ASB Bookkeeper	High School		1
42	Secretary II (11 months)	High School		1
43	Registrar (11 months)	High School		1
44	Data Control Clerk (11 months)	High School		1
45	Senior Clerk Typist (11 months)	High School		2
46	Clerk Typist (10 months)	High School		1
47	Add'l Senior Clerk Typist - OR- Data Control Clerk FTE (11 months)	High School	each additional 300	1
48	<b>CONTINUATION (Classified)</b>			
49	Secretary II (11 months)	Continuation HS		1
50	Data Control Clerk (11 months)	Continuation HS		1
51	<b>CIS</b>			
52	Secretary II (11 months)			1
53	Registrar (11 months)			1
54	Data Control Clerk (11 months)			1
55	Resource Specialist Program		28 students	0.5 Aides

Projections & Budget Development SY 24-25

	TK	K	1	2	3	4	5	6	7	8	9	10	11	12	Projected Enrollment (with SDC)	Current FTE	24-25 FTE per CBA ratio	Over (+) /Under (-)	Staff to Ratio	Add'l General Funding - Classroom Staff	SpEd FTE	CTE	TOSA I	TOSA I - Inst Coach	TOSA I - RTI/Wellness	TOSA I - EL	TOSA I - IB	TOSA I - Intervention	TOSA I - Data	TOSA I - Grant/Magnet	TOSA I - Curriculum	Resource	nt - PE, Art, Music/Band	Teacher Stem, Art, PE	AD	ROTC	Counselor	Counselor - Early College	Head Librarian	Nurse	Coordinator	Admin	Permit	FTE to fund by Business		
ALTADENA ES	21	87	74	88	96	71	72	0	0	0	0	0	0	0	491	21.00	19.74	(1.26)	21.00	1.00	3.00			1.00	1.00								0.50								1.00	1.00	29.50			
DON BENITO ES	34	61	42	50	69	61	68	0	0	0	0	0	0	0	348	15.00	14.68	(0.32)	15.00	0.00	4.50			1.00	0.50								1.50								1.00		23.50			
FIELD ES	43	73	68	66	65	73	83	0	0	0	0	0	0	0	452	21.00	17.89	(3.11)	18.00	3.00	0.60			1.50	0.50								1.50						0.33		1.00	2.50	28.93			
HAMILTON ES	25	69	65	84	73	88	72	0	0	0	0	0	0	0	477	19.00	18.05	(0.95)	18.00	0.00	3.50			1.00	1.00	0.50							2.50								1.00	1.00	28.50			
JACKSON ES	44	102	100	114	109	89	97	0	0	0	0	0	0	0	633	21.00	25.35	4.35	26.00	0.00	1.00			1.00	1.00	1.00							1.00	3.00					0.50		1.00	1.00	36.50			
LONGFELLOW ES	44	97	80	92	84	72	78	0	0	0	0	0	0	0	559	23.00	21.12	(1.88)	23.00	0.00	1.00		4.00										1.00	1.00					1.00		1.00	4.00	36.00			
MADISON ES	21	52	64	68	71	69	61	0	0	0	0	0	0	0	399	16.00	15.59	(0.41)	16.00	0.00	2.50			2.00				2.00					1.00						1.50		1.00	1.00	27.00			
MC KINLEY ES	24	41	45	49	51	61	59	0	0	0	0	0	0	0	299	13.00	12.41	(0.59)	13.00	0.00	3.00			1.00	1.00	1.00							1.40				1.00		1.00		1.00		23.40			
NORMA COOMBS ES	41	71	45	50	49	34	35	0	0	0	0	0	0	0	342	13.00	12.37	(0.63)	14.00	0.00	4.00			1.00	1.00	0.50							0.90					0.33		1.00		22.73				
SAN RAFAEL ES	0	72	71	68	60	65	57	0	0	0	0	0	0	0	393	16.00	15.02	(0.98)	15.00	0.00	0.80			1.00	1.00							1.00	1.50							1.00	1.00	22.30				
SIERRA MADRE ES	21	108	93	93	99	108	129	0	0	0	0	0	0	0	598	24.00	24.74	0.74	26.00	0.00	4.00			1.00	1.00								3.00						1.00		1.00	1.00	38.00			
WASHINGTON ES	14	77	51	69	66	63	63	0	0	0	0	0	0	0	448	16.00	15.39	(0.61)	16.00	0.00	3.00			2.00	1.00	1.00				1.00	1.00		0.75	1.00						1.00	6.00	33.75				
WEBSTER ES	19	41	31	43	41	52	46	0	0	0	0	0	0	0	283	11.00	10.28	(0.72)	11.00	0.00	3.00			1.00	1.00								2.50								1.00	1.00	20.50			
WILLARD ES	24	68	52	51	72	54	72	0	0	0	0	0	0	0	403	16.00	15.10	(0.90)	16.00	0.00	5.50			1.00	1.00	1.00	1.00						3.60					0.34		1.00	4.00	34.44				
CIS ES	0	2	0	3	3	6	8	0	0	0	0	0	0	0	8	3.00	0.76	(2.24)	1.00	0.00	0.00												0.50										1.50			
TK Expansion															107																															
Kinder															85																															
TOTAL Primary	375	1,021	881	988	1,008	966	1,000	0	0	0	0	0	0	0	6,325	248.00	238.49	(9.51)	249.00	4.00	39.40	0.00	4.00	15.50	11.00	5.00	1.00	2.00	0.00	1.00	1.00	2.00	23.15	4.00	0.00	0.00	1.00	0.00	1.00	5.00	0.00	14.00	23.50	406.55		
Norm Day Oct. 2023**															0																															
ELIOT MS	0	0	0	0	0	0	0	115	118	162	0	0	0	0	374	17.29	13.39	(3.90)	14.00	3.80	6.00			1.00	1.00	1.40			1.00	0.60							1.00		1.00	1.00		2.00		33.80		
MCKINLEY MS	0	0	0	1	0	0	0	86	90	102	0	0	0	0	219	9.00	9.47	0.47	10.00	0.00	1.00												2.40								1.00		14.40			
SIERRA MADRE MS	0	0	0	0	0	0	0	207	187	199	0	0	0	0	611	18.80	20.10	1.30	20.80	0.00	5.00	0.60		1.00	1.00											1.50		1.00			2.00		32.90			
OEB MS	0	0	0	0	0	0	0	160	188	171	0	0	0	0	475	19.65	17.59	(2.06)	18.00	1.20	3.50			1.00	1.00	1.00			0.50								1.50		1.00	1.00		2.00		31.70		
CIS Secondary	0	0	0	0	0	0	0	11	9	17	12	38	48	78	206	8.00	7.17	(0.83)	7.00	0.00	3.00	1.40		1.00		1.00											1.00			1.00		1.00		14.40		
BLAIR MS & HS	0	0	0	0	0	0	0	141	161	161	141	167	134	151	1,008	38.30	35.63	(2.67)	36.00	9.30	7.00	2.00		1.00	1.00	1.00	2.00				1.00			0.20	2.00	4.00		1.00	1.00		3.00		71.50			
MARSHALL MS & HS	0	0	0	0	0	0	0	287	258	284	268	254	252	245	1,817	63.80	62.35	(1.45)	63.00	0.80	10.00	1.60	0.50		1.00	1.00					2.00			0.20		5.00		1.00	1.00		4.00		91.10			
MUIR HS	0	0	0	0	0	0	0	0	0	0	0	304	292	266	271	1,114	32.30	38.08	5.78	38.00	4.80	10.00	5.60		1.00	1.00	1.00							0.20		2.00	2.00	1.00		3.00		69.60				
PASADENA HS	0	0	0	0	0	0	0	0	0	0	0	279	395	344	338	1,239	45.40	45.58	0.18	47.00	9.60	13.00	7.20		1.00	1.00	1.00							0.20		4.00		1.00	1.00		4.00		90.00			
ROSE CITY HS	0	0	0	0	0	0	0	0	0	0	0	8	48	109	201	9.00	5.50	(3.50)	6.00	3.00	1.00	1.00	1.00													1.00			1.00	1.00		15.00				
Twilight																		1.60				1.00																				1.00		3.60		
PALS																				3.00	1.60	1.00																			1.00		6.60			
Home Hospital																				2.00																								2.00		
TOTAL Secondary	0	0	0	1	0	0	0	1,007	1,011	1,096	1,004	1,154	1,092	1,192	7,264	261.54	254.86	(6.68)	261.40	32.50	64.50	21.00	3.50	7.00	7.00	6.40	2.00	0.00	1.50	0.60	0.00	3.00	2.40	0.00	0.80	2.00	21.00	2.00	7.00	5.00	1.00	25.00	0.00	476.60		
Grand Total	375	1,021	881	989	1,008	966	1,000	1,007	1,011	1,096	1,004	1,154	1,092	1,192	13,589	509.54	493.35	(16.19)	510.40	36.50	103.90	21.00	7.50	22.50	18.00	11.40	3.00	2.00	1.50	1.60	1.00	5.00	25.55	4.00	0.80	2.00	22.00	2.00	8.00	10.00	1.00	39.00	23.50	883.15		

# SUMMARY – ALL FUNDS



**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Summary of District Funds**

	General Fund			Adult Education	Child Development	Cafeteria	Bond Building
	Unrestricted Fund 01	Restricted Fund 01	Combined Fund 01	Fund 11	Fund 12	Fund 13	Fund 21
<b>REVENUES</b>							
LCFF	192,637,845	0	192,637,845	0	0	0	0
Federal Revenue	43,000	19,534,766	19,577,766	0	0	8,145,420	0
State Revenue	3,163,212	46,319,969	49,483,181	911,661	8,568,596	4,949,981	0
Local Revenue	17,755,622	4,897,692	22,653,314	0	614,330	142,299	0
<b>TOTAL REVENUES</b>	<b>213,599,679</b>	<b>70,752,427</b>	<b>284,352,106</b>	<b>911,661</b>	<b>9,182,926</b>	<b>13,237,700</b>	<b>0</b>
<b>EXPENDITURES</b>							
Certificated Salaries	81,303,492	29,701,953	111,005,445	486,665	2,334,922	0	0
Classified Salaries	27,561,597	21,388,446	48,950,043	125,466	3,112,099	3,857,009	1,247,783
Employee Benefits	50,415,306	33,778,158	84,193,464	247,568	2,618,556	2,284,998	649,453
Books & Supplies	4,511,732	12,509,407	17,021,139	8,550	380,247	6,311,440	5,027,847
Contracted Services	30,829,150	40,942,715	71,771,865	0	127,791	282,967	246,919
Capital Outlay	440,177	1,394,249	1,834,426	0	0	0	19,183,118
Other Outgo	760,877	530,900	1,291,777	0	0	0	0
Direct Support / Indirect Support	(4,539,929)	3,586,570	(953,359)	43,412	522,661	387,286	0
<b>TOTAL EXPENDITURES</b>	<b>191,282,401</b>	<b>143,832,398</b>	<b>335,114,800</b>	<b>911,661</b>	<b>9,096,276</b>	<b>13,123,700</b>	<b>26,355,120</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>22,317,278</b>	<b>(73,079,971)</b>	<b>(50,762,694)</b>	<b>0</b>	<b>86,650</b>	<b>114,000</b>	<b>(26,355,120)</b>
<i>Other Financing Sources/Uses</i>	(60,333,455)	60,333,455	0	0	0	0	0
<b>Beginning Fund Balance</b>	<b>60,881,274</b>	<b>44,296,006</b>	<b>105,177,278</b>	<b>128,153</b>	<b>1,213,434</b>	<b>7,934,420</b>	<b>70,482,010</b>
<b>Adjustments/ Restatements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>22,865,097</b>	<b>31,549,490</b>	<b>54,414,584</b>	<b>128,153</b>	<b>1,300,084</b>	<b>8,048,420</b>	<b>44,126,890</b>
<b>Components of Ending Fund Balance</b>							
Reserve for Revolving Cash Fund	150,000	0	150,000	0	0	0	0
Reserve for Liability Imprest Account	250,000	0	250,000	0	0	0	0
Reserve for Stores	100,000	0	100,000	0	0	0	0
Reserve for Prepaid Expenditures	0	0	0	0	0	0	0
Economic Uncertainties - 3%	10,053,444	0	10,053,444	0	0	0	0
Commitments	0	0	0	0	0	0	0
Restricted Fund Balance	0	31,549,490	31,549,490	128,153	1,300,084	8,048,420	44,126,890
Assigned Balance	0	0	0	0	0	0	0
Undesignated/Unassigned Balance	12,311,653	0	12,311,653	0	0	0	0
	<b>22,865,097</b>	<b>31,549,490</b>	<b>54,414,586</b>	<b>128,153</b>	<b>1,300,084</b>	<b>8,048,420</b>	<b>44,126,890</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Summary of District Funds**

	Capital Facilities Fund 25	County School Facilities Fund 35	Special Reserve Capital Fund 40	Special Reserves Fund 17	Self Insurance Fund 67	Retiree Benefits Fund 71	All Funds Total
<b>REVENUES</b>							
Revenue Limit	0	0	0	0	0	0	192,637,845
Federal Revenue	0	0	0	0	0	0	27,723,186
State Revenue	0	0	0	0	0	0	63,913,419
Local Revenue	0	0	0	314,042	8,977,000	0	32,700,985
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>314,042</b>	<b>8,977,000</b>	<b>0</b>	<b>316,975,435</b>
<b>EXPENDITURES</b>							
Certificated Salaries	0	0	0	0	0	0	113,827,032
Classified Salaries	0	0	0	0	172,480	0	57,464,880
Employee Benefits	0	0	0	0	106,297	0	90,100,336
Books & Supplies	0	0	0	0	0	0	28,749,223
Contracted Services	0	0	1,289	0	9,699,099	0	82,129,930
Capital Outlay	287,995	0	0	0	0	0	21,305,539
Other Outgo	0	0	0	0	0	0	1,291,777
Direct Support / Indirect Support	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>287,995</b>	<b>0</b>	<b>1,289</b>	<b>0</b>	<b>9,977,876</b>	<b>0</b>	<b>394,868,717</b>
<i>Net Increase/Decrease in Fund Balance</i>	<i>(287,995)</i>	<i>0</i>	<i>(1,289)</i>	<i>314,042</i>	<i>(1,000,877)</i>	<i>0</i>	<i>(77,893,282)</i>
<i>Other Financing Sources/Uses</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Beginning Fund Balance</b>	<b>2,543,293</b>	<b>22,410</b>	<b>531,708</b>	<b>10,724,087</b>	<b>22,761,407</b>	<b>32,095</b>	<b>221,550,295</b>
<b>Adjustments/ Restatements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>2,255,298</b>	<b>22,410</b>	<b>530,419</b>	<b>11,038,129</b>	<b>21,760,530</b>	<b>32,095</b>	<b>143,657,013</b>
<b>Components of Ending Fund Balance</b>							
Reserve for Revolving Cash Fund	0	0	0	0	0	0	150,000
Reserve for Liability Imprest Account	0	0	0	0	0	0	250,000
Reserve for Stores	0	0	0	0	0	0	100,000
Reserve for Prepaid Expenditures	0	0	0	0	0	0	0
Economic Uncertainties - 3%	0	0	0	0	0	0	10,053,444
Commitments	0	0	0	11,038,129	0	0	11,038,129
Restricted Fund Balance	2,255,298	22,410	530,419	0	0	32,095	87,993,258
Assigned Balance	0	0	0	0	0	0	0
Undesignated/Unassigned Balance	0	0	0	0	21,760,530	0	34,072,183
	<b>2,255,298</b>	<b>22,410</b>	<b>530,419</b>	<b>11,038,129</b>	<b>21,760,530</b>	<b>32,095</b>	<b>143,657,014</b>

# COMBINED GENERAL FUND

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Combined General Fund - Fund #01.0 - Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24
	Actuals	Actuals	Second Interim	Estimated Actual	Adopted Budget	Estimated Actual and 24-25 Adopted Budget
<b>Revenues</b>						
Revenue Limit/LCFF	172,197,942	190,849,284	199,848,178	199,846,217	192,637,845	(7,208,372)
Federal Revenue	38,275,298	47,681,330	52,498,677	50,580,939	19,577,766	(31,003,173)
State Revenue	50,504,609	72,539,516	49,900,426	53,273,864	49,483,181	(3,790,683)
Local Revenue	20,047,782	25,502,991	23,746,528	26,150,021	22,653,314	(3,496,707)
<b>Total Revenues</b>	<b>281,025,631</b>	<b>336,573,121</b>	<b>325,993,809</b>	<b>329,851,041</b>	<b>284,352,106</b>	<b>(45,498,935)</b>
<b>Expenditures</b>						
Certificated Salaries	85,273,596	97,568,043	115,811,435	113,751,720	111,005,445	(2,746,275)
Classified Salaries	38,920,212	45,338,895	53,464,032	52,289,206	48,950,043	(3,339,163)
Employee Benefits	67,668,102	75,648,691	87,237,021	85,987,928	84,193,464	(1,794,464)
Books & Supplies	8,926,664	11,601,651	20,266,379	15,502,122	17,021,139	1,519,017
Contracted Services	50,304,610	62,977,356	84,468,514	76,019,606	71,771,865	(4,247,741)
Capital Outlay	919,584	1,635,705	5,655,485	5,023,558	1,834,426	(3,189,132)
Other Outgo	850,771	1,124,179	1,216,735	1,243,392	1,291,777	48,385
Direct Support / Indirect Support	(699,369)	(761,320)	(890,724)	(767,323)	(953,359)	(186,036)
<b>Total Expenditures</b>	<b>252,164,169</b>	<b>295,133,201</b>	<b>367,228,876</b>	<b>349,050,209</b>	<b>335,114,800</b>	<b>(13,935,409)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>28,861,462</b>	<b>41,439,920</b>	<b>(41,235,067)</b>	<b>(19,199,168)</b>	<b>(50,762,695)</b>	<b>(31,563,526)</b>
<b>Other Financing Sources/Uses</b>	<b>(4,639,193)</b>	<b>(1,310,730)</b>	<b>(1,251,389)</b>	<b>(935,000)</b>	<b>0</b>	<b>935,000</b>
<b>Beginning Fund Balance</b>	<b>60,568,251</b>	<b>84,834,258</b>	<b>125,311,447</b>	<b>125,311,447</b>	<b>105,177,279</b>	<b>(20,134,168)</b>
Audit Adjustments	0	0	0	0	0	0
Other Restatement	43,738	347,999	0	0	0	0
<b>Ending Fund Balance</b>	<b>84,834,258</b>	<b>125,311,447</b>	<b>82,824,991</b>	<b>105,177,279</b>	<b>54,414,586</b>	<b>(50,762,694)</b>

# UNRESTRICTED GENERAL FUND

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Unrestricted General Fund - Fund #01.0 - Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	Actual	Actual	Second Interim	Estimated Actual	Adopted Budget	Adopted Budget
<b>Revenues</b>						
Revenue Limit/LCFF	172,197,942	190,849,284	199,848,178	199,846,217	192,637,845	(7,208,372)
Federal Revenue	39,422	41,412	43,000	43,000	43,000	0
State Revenue	3,376,961	3,337,556	3,142,833	3,182,918	3,163,212	(19,706)
Local Revenue	15,786,324	19,809,891	17,814,908	19,872,704	17,755,622	(2,117,082)
<b>Total Revenues</b>	<b>191,400,649</b>	<b>214,038,143</b>	<b>220,848,919</b>	<b>222,944,839</b>	<b>213,599,679</b>	<b>(9,345,160)</b>
<b>Expenditures</b>						
Certificated Salaries	60,966,751	68,152,632	79,115,661	77,557,779	81,303,492	3,745,713
Classified Salaries	18,453,735	22,297,953	27,633,282	27,148,482	27,561,597	413,115
Employee Benefits	37,641,592	42,955,696	47,596,566	47,964,445	50,415,306	2,450,861
Books & Supplies	2,281,055	2,321,706	5,609,454	5,035,084	4,511,732	(523,352)
Contracted Services	21,231,397	23,904,995	27,329,410	24,135,063	30,829,150	6,694,087
Capital Outlay	29,811	71,380	3,653,202	3,622,133	440,177	(3,181,956)
Other Outgo	414,041	550,052	625,000	760,877	760,877	0
Direct Support / Indirect Support	(3,955,172)	(4,770,264)	(5,995,709)	(5,384,372)	(4,539,929)	844,443
<b>Total Expenditures</b>	<b>137,063,210</b>	<b>155,484,151</b>	<b>185,566,865</b>	<b>180,839,491</b>	<b>191,282,401</b>	<b>10,442,911</b>
<b>Interfund Transfers In/(Out)</b>	(4,639,193)	(1,310,730)	(935,000)	(935,000)	0	935,000
<b>Contributions to Restricted General Fund</b>	(34,975,650)	(44,272,656)	(57,301,919)	(56,247,501)	(60,333,455)	(4,085,954)
<b>Net Increase/Decrease in Fund Balance</b>	<b>14,722,596</b>	<b>12,970,607</b>	<b>(22,954,865)</b>	<b>(15,077,153)</b>	<b>(38,016,177)</b>	<b>(22,939,024)</b>
<b>Other Restatements</b>	0	347,999	0			
<b>Beginning Fund Balance</b>	<b>47,917,229</b>	<b>62,639,825</b>	<b>75,958,425</b>	<b>75,958,425</b>	<b>60,881,273</b>	<b>(15,077,152)</b>
<b>Ending Fund Balance</b>	<b>62,639,825</b>	<b>75,958,425</b>	<b>53,003,560</b>	<b>60,881,273</b>	<b>22,865,096</b>	<b>(38,016,177)</b>



Pasadena Unified School District								
2024-25 Adopted Budget								
Unrestricted General Fund - Fund #01.0 Detail								
	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	btwn 23-24
	Actuals	Actuals	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	Estimated Actual and 24-25 Adopted
<b>Revenue</b>								
<b>LCFF Revenues</b>								
Base	145,254,186	142,988,846	148,851,808	163,919,660	170,204,593	170,024,907	164,434,010	(5,590,897)
Supplemental/Concentration Grant	23,556,057	24,088,601	30,814,028	35,256,282	38,515,487	38,573,924	37,383,667	(1,190,257)
LCFF Transfers to Charter Schools	(7,734,784)	(8,053,907)	(7,467,894)	(8,326,658)	(8,871,902)	(8,752,614)	(9,179,832)	(427,218)
<b>Total LCFF Revenues</b>	<b>161,075,459</b>	<b>159,023,540</b>	<b>172,197,942</b>	<b>190,849,284</b>	<b>199,848,178</b>	<b>199,846,217</b>	<b>192,637,845</b>	<b>(7,208,372)</b>
<b>Federal Revenues</b>								
Forest Reserve Funds	43,687	10,961	39,422	41,412	43,000	43,000	43,000	0
E-Rate	0	0	0	0	0	0	0	0
<b>Total Federal Revenues</b>	<b>43,687</b>	<b>10,961</b>	<b>39,422</b>	<b>41,412</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>0</b>
<b>State Revenues</b>								
Mandated Cost (One-Time)	0	0	0	0	0	0	0	0
Mandated Cost (On-Going)	626,438	616,826	629,420	587,861	635,528	635,528	635,528	0
Lottery	2,291,611	2,662,294	2,747,541	2,617,246	2,406,000	2,406,000	2,386,294	(19,706)
Other State	2,578,508	55,949	0	132,450	101,305	141,390	141,390	0
<b>Total State Revenues</b>	<b>5,496,557</b>	<b>3,335,069</b>	<b>3,376,961</b>	<b>3,337,557</b>	<b>3,142,833</b>	<b>3,182,918</b>	<b>3,163,212</b>	<b>(19,706)</b>
<b>Local Revenues</b>								
Community Redevelopment Funds	0	0	0	0	0	0	0	0
Lease & Rentals	4,817,633	4,591,015	4,539,706	5,151,787	4,300,000	4,915,410	4,915,410	0
Interest	697,465	256,445	450,138	3,299,961	2,287,268	4,117,082	2,000,000	(2,117,082)
Interagency Fees	132,894	135,559	119,697	127,543	120,000	0	0	0
Other Local Income	8,269,004	8,193,627	10,676,783	11,230,599	11,107,640	10,840,212	10,840,212	0
<b>Total Local Revenues</b>	<b>13,916,996</b>	<b>13,176,646</b>	<b>15,786,324</b>	<b>19,809,890</b>	<b>17,814,908</b>	<b>19,872,704</b>	<b>17,755,622</b>	<b>(2,117,082)</b>
<b>Total Revenues</b>	<b>180,532,699</b>	<b>175,546,216</b>	<b>191,400,649</b>	<b>214,038,143</b>	<b>220,848,919</b>	<b>222,944,839</b>	<b>213,599,679</b>	<b>(9,345,160)</b>
<b>Expenditure</b>								
<b>Certificated Salaries</b>								
1100 - Teachers' Salaries	48,804,809	44,311,376	49,944,398	54,923,715	62,854,038	61,475,531	64,629,000	3,153,469
1200 - Certificated Pupil Support	3,267,420	3,072,260	2,961,903	3,664,594	4,531,044	4,392,501	4,366,144	(26,357)
1300 - Certificated Supervisors' and Admin Salaries	6,930,937	6,309,749	6,957,064	7,589,916	8,292,116	8,276,671	8,506,005	229,334
1900 - Other Certificated Salaries	534,197	503,738	1,103,387	1,974,407	3,438,463	3,413,076	3,802,343	389,267
<b>Total Certificated Salaries</b>	<b>59,537,362</b>	<b>54,197,123</b>	<b>60,966,751</b>	<b>68,152,632</b>	<b>79,115,661</b>	<b>77,557,779</b>	<b>81,303,492</b>	<b>3,745,713</b>

**Pasadena Unified School District**  
**2024-25 Adopted Budget**  
**Unrestricted General Fund - Fund #01.0 Detail**

	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	btwn 23-24
	Actuals	Actuals	Actuals	Actuals	Second Interim	Estimated Actual	Adopted Budget	Estimated Actual and 24-25 Adopted
<b>Classified Salaries</b>								
2100 - Instructional Aides	162,504	178,454	313,837	661,054	1,090,896	1,014,597	1,171,257	156,660
2200 - Classified Support Salaries	7,618,384	7,078,180	7,793,235	9,396,265	10,840,773	11,830,147	11,399,676	(430,471)
2300 - Classified Supervisors' and Admin Salaries	2,990,982	2,957,050	3,778,897	4,643,908	5,692,791	5,396,690	5,543,126	146,436
2400 - Clerical and Office Salaries	5,312,198	5,082,289	5,320,241	5,822,734	6,440,577	6,180,363	6,477,175	296,812
2900 - Other Classified	1,202,334	836,204	1,247,524	1,773,992	3,568,245	2,726,685	2,970,362	243,677
<b>Total Classified Salaries</b>	<b>17,286,401</b>	<b>16,132,177</b>	<b>18,453,735</b>	<b>22,297,953</b>	<b>27,633,282</b>	<b>27,148,482</b>	<b>27,561,596</b>	<b>413,114</b>
<b>Employee Benefits</b>								
3100 - STRS	9,745,857	8,485,484	9,924,608	12,459,397	14,811,860	14,189,800	15,189,249	999,449
3200 - PERS	3,362,607	3,402,048	4,121,581	5,285,378	6,425,132	6,809,659	7,822,440	1,012,781
3300 - OASDI/Medicare/OPEB	2,214,843	2,052,779	2,311,421	2,717,603	3,426,478	3,168,429	3,377,904	209,475
3400 - Health and Welfare Benefits	15,490,095	15,223,773	15,344,690	15,853,977	16,421,745	17,479,301	19,555,377	2,076,076
3500 - Unemployment Insurance	52,578	61,207	392,547	417,046	54,398	55,868	54,310	(1,558)
3600 - Workers' Compensation	3,642,904	3,345,068	3,974,390	4,523,991	5,398,871	5,218,809	3,343,192	(1,875,617)
3700 - Retiree Benefits	586,551	526,738	776,670	902,617	1,058,083	1,042,579	1,072,834	30,255
3900 - Other Employee Benefits	1,580,582	795,688	795,688	795,687	0	0	0	0
<b>Total Employee Benefits</b>	<b>36,676,018</b>	<b>33,892,785</b>	<b>37,641,594</b>	<b>42,955,696</b>	<b>47,596,566</b>	<b>47,964,445</b>	<b>50,415,306</b>	<b>2,450,861</b>
<b>Materials and Supplies</b>								
4100 - Approved Textbooks and Core Curriculum Material	929,721	118,644	423,566	328,596	479,106	185,904	317,299	131,395
4200 - Books and Other Reference Material	15,965	19,092	4,993	110,933	140,955	235,268	58,516	(176,752)
4300 - Materials and Supplies	1,469,659	1,435,167	1,594,675	1,797,008	4,417,848	4,083,042	3,522,916	(560,126)
4400 - Noncapitalized Equipment	187,602	229,249	257,821	85,169	571,545	530,870	613,001	82,131
<b>Total Materials and Supplies</b>	<b>2,602,947</b>	<b>1,802,152</b>	<b>2,281,055</b>	<b>2,321,706</b>	<b>5,609,454</b>	<b>5,035,084</b>	<b>4,511,732</b>	<b>(523,352)</b>
<b>Contracted Services</b>								
<b>Instructional Material</b>								
5100 - Subagreements for Services	6,737,109	0	7,361,705	6,674,168	0	0	0	0
5200 - Travel/Conferences/Mileage	101,537	73,159	137,176	267,095	748,443	509,273	451,058	(58,215)
5300 - Dues and Membership	85,607	83,324	88,201	77,155	96,766	92,376	90,386	(1,990)
5400 - Insurance	873,686	1,282,251	1,530,528	2,282,552	2,700,000	1,840,511	1,840,511	0
5500 - Utilities	4,891,283	4,558,567	5,722,868	6,111,372	8,034,978	8,034,496	8,286,496	252,000
5600 - Rentals, Leases, Repairs and Noncapitalized Improv	2,712,615	2,890,032	706,114	742,897	1,399,836	1,828,616	1,573,586	(255,030)
5710 - Transfers of Direct Costs	0	(6,318,653)	0	(283,245)	(3,892,086)	(4,177,284)	(1,500,000)	2,677,284
5750 - Transfers of Direct Costs - Interfund	244,401	114	2,068	23,164	14,000	17,612	14,786	(2,826)
5800 - Professional Services and Operating Expenditures	4,217,297	7,540,911	4,939,806	6,228,531	16,187,900	14,875,569	18,958,133	4,082,564
5900 - Communications	934,113	1,083,207	742,932	1,781,306	2,039,573	1,113,894	1,114,194	300
<b>Total Contracted Services</b>	<b>20,797,647</b>	<b>11,192,912</b>	<b>21,231,397</b>	<b>23,904,995</b>	<b>27,329,410</b>	<b>24,135,063</b>	<b>30,829,150</b>	<b>6,694,087</b>

Pasadena Unified School District  
2024-25 Adopted Budget  
Unrestricted General Fund - Fund #01.0 Detail

	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	btwn 23-24
	Actuals	Actuals	Actuals	Actuals	Second Interim	Estimated Actual	Adopted Budget	Estimated Actual and 24-25 Adopted
<b>Capital Outlay</b>								
6100 - Sites and Improvements of Sites	0	0	0	0	0	0	0	0
6200 - Buildings and Improvements of Buildings	124,558	0	0	0	0	0	0	0
6400 - Equipment	173,173	57,427	29,811	71,380	3,653,202	3,622,133	440,177	(3,181,956)
6500 - Equipment Replacement	0	0	0	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>297,731</b>	<b>57,427</b>	<b>29,811</b>	<b>71,380</b>	<b>3,653,202</b>	<b>3,622,133</b>	<b>440,177</b>	<b>(3,181,956)</b>
<b>Other Outgo</b>								
7130 - State Special Schools	18,511	5,224	0	0	25,000	0	0	0
7141 - Tuition, Exs Cst, Sch Dist	0	0	0	0	0	0	0	0
7142 - Tuition, Exs Cost, COE	383,930	378,096	414,041	550,052	600,000	760,877	760,877	0
<b>Total Other Outgo</b>	<b>402,441</b>	<b>383,320</b>	<b>414,041</b>	<b>550,052</b>	<b>625,000</b>	<b>760,877</b>	<b>760,877</b>	<b>0</b>
<b>Indirect</b>								
7310 - Direct Support/Indirect Costs	(1,700,357)	(4,704,020)	(3,255,803)	(4,008,944)	(5,104,985)	(4,617,049)	(3,586,570)	1,030,479
7350 - Direct Support/Indirect Costs - Interfund	(634,815)	(472,614)	(699,369)	(761,320)	(890,724)	(767,323)	(953,359)	(186,036)
<b>Total Indirect</b>	<b>(2,335,172)</b>	<b>(5,176,634)</b>	<b>(3,955,172)</b>	<b>(4,770,264)</b>	<b>(5,995,709)</b>	<b>(5,384,372)</b>	<b>(4,539,929)</b>	<b>844,443</b>
<b>Total Expenditure</b>	<b>135,265,376</b>	<b>112,481,262</b>	<b>137,063,212</b>	<b>155,484,150</b>	<b>185,566,865</b>	<b>180,839,491</b>	<b>191,282,401</b>	<b>10,442,910</b>
<b>Other Financing Sources/Uses</b>								
<i>InterFund Transfers In</i>								
Other Transfers In - Fund #40	0	0	0	0	0	0	0	0
<b>Total Interfund Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>InterFund Transfers Out</i>								
Other Transfers Out	(2,139,054)	(16,943,445)	(4,639,193)	(1,310,730)	(935,000)	(935,000)	0	935,000
<b>Total Interfund Transfers In</b>	<b>(2,139,054)</b>	<b>(16,943,445)</b>	<b>(4,639,193)</b>	<b>(1,310,730)</b>	<b>(935,000)</b>	<b>(935,000)</b>	<b>0</b>	<b>935,000</b>
<b>Contributions to Restricted Programs</b>								
30100.0 - NCLB:Title I Part A	0	(18,130)	0	0	(650,270)	(481,874)	0	481,874
58124.0 - Junior ROTC	(178,179)	(59,292)	(142,250)	(100,882)	(166,127)	(110,303)	(228,806)	(118,503)
90400.0 Mental Health	0	0	0	0	(376,748)	0	0	0
65000.0 - Special Education: AB 602	(29,727,927)	(26,702,570)	(27,615,257)	(35,839,290)	(45,573,992)	(45,501,220)	(49,614,063)	(4,112,843)
81500.0 - On-Going Major Maintenance	(6,846,402)	(6,159,051)	(7,081,655)	(7,943,334)	(10,136,638)	(10,076,525)	(10,413,007)	(336,482)
90000.0 - Gifts and Grants	(18,316)	(18,198)	(29,788)	(48,341)	(65,709)	(77,579)	(77,579)	0
40350.0 - Title II	0	0	0	0	(332,435)	0	0	0
Other	0	(220,195)	(106,700)	(340,809)	0	0	0	0
<b>Total Contribution to Restricted Programs</b>	<b>(36,770,824)</b>	<b>(33,177,436)</b>	<b>(34,975,650)</b>	<b>(44,272,656)</b>	<b>(57,301,919)</b>	<b>(56,247,501)</b>	<b>(60,333,455)</b>	<b>(4,085,954)</b>

Pasadena Unified School District  
2024-25 Adopted Budget  
Unrestricted General Fund - Fund #01.0 Detail

	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	btwn 23-24
	Actuals	Actuals	Actuals	Actuals	Second Interim	Estimated Actual	Adopted Budget	Estimated Actual and 24-25 Adopted
<b>Total Other Financing Sources/Uses</b>	(38,909,878)	(50,120,881)	(39,614,843)	(45,583,386)	(58,236,919)	(57,182,501)	(60,333,455)	(3,150,954)
<b>Net Increase/Decrease in Fund Balance</b>	6,357,444	12,944,073	14,722,594	12,970,607	(22,954,865)	(15,077,153)	(38,016,177)	(22,939,024)
<b>Beginning Balance</b>	28,615,706	34,973,150	47,917,224	62,639,819	75,958,425	75,958,425	60,881,272	
Audit Adjustments/Restatements	0	0	0	347,999	0	0	0	0
<b>Adjusted Beginning Balance</b>	<b>28,615,706</b>	<b>34,973,150</b>	<b>47,917,225</b>	<b>62,987,818</b>	<b>75,958,425</b>	<b>75,958,425</b>	<b>60,881,272</b>	<b>0</b>
Net Increase/Decrease in Fund Balance	6,357,444	12,944,073	14,722,594	12,970,607	(22,954,865)	(15,077,153)	(38,016,177)	(22,939,024)
<b>Ending Fund Balance</b>	<b>34,973,150</b>	<b>47,917,224</b>	<b>62,639,819</b>	<b>75,958,425</b>	<b>53,003,560</b>	<b>60,881,272</b>	<b>22,865,094</b>	<b>(22,939,024)</b>
<b>Components of Ending Fund Balance</b>								
Revolving Cash Fund	150,000	150,000	150,000	150,000	150,000	150,000	150,000	0
Stores	150,000	187,149	187,149	281,132	150,000	250,000	250,000	0
Prepaid Expenditures	150,000	108,252	108,252	117,818	150,000	100,000	100,000	0
Economic Uncertainties	6,850,947	6,952,240	6,952,240	8,893,318	11,044,916	10,499,556	10,053,444	(446,112)
Other Commitments/Assignments	0	40,425,373	40,425,373	23,474,913	26,000,000	0	0	0
Unassigned Funds	27,672,203	94,210	14,816,805	43,041,244	15,508,644	49,881,716	12,311,650	(37,570,065)
<b>Total Components of Ending Fund Balance</b>	<b>34,973,150</b>	<b>47,917,224</b>	<b>62,639,819</b>	<b>75,958,425</b>	<b>53,003,560</b>	<b>60,881,272</b>	<b>22,865,094</b>	<b>(38,016,177)</b>

# RESTRICTED GENERAL FUND

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Restricted General Fund - Fund #01.0 - Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	Actual	Unaudited Actual	Second Interim	Estimated Actual	Adopted Budget	
<b>Revenues</b>						
LCFF	0	0	0	0	0	0
Federal Revenue	38,235,876	47,639,918	52,455,677	50,537,939	19,534,766	(31,003,173)
State Revenue	47,127,649	69,201,959	46,757,593	50,090,946	46,319,969	(3,770,977)
Local Revenue	4,261,458	5,693,100	5,931,620	6,277,317	4,897,692	(1,379,625)
<b>Total Revenues</b>	<b>89,624,982</b>	<b>122,534,978</b>	<b>105,144,890</b>	<b>106,906,202</b>	<b>70,752,427</b>	<b>(36,153,775)</b>
<b>Expenditures</b>						
Certificated Salaries	24,306,844	29,415,412	36,695,774	36,193,941	29,701,953	(6,491,988)
Classified Salaries	20,466,477	23,040,942	25,830,750	25,140,724	21,388,446	(3,752,278)
Employee Benefits	30,026,509	32,692,994	39,640,455	38,023,483	33,778,158	(4,245,325)
Books & Supplies	6,645,609	9,279,945	14,656,925	10,467,038	12,509,407	2,042,369
Contracted Services	29,073,213	39,072,361	57,139,104	51,884,543	40,942,715	(10,941,828)
Capital Outlay	889,774	1,564,325	2,002,283	1,401,425	1,394,249	(7,176)
Other Outgo	436,730	574,127	591,735	482,515	530,900	48,385
Direct Support / Indirect Support	3,255,803	4,008,944	5,104,985	4,617,049	3,586,570	(1,030,479)
<b>Total Expenditures</b>	<b>115,100,959</b>	<b>139,649,050</b>	<b>181,662,011</b>	<b>168,210,718</b>	<b>143,832,398</b>	<b>(24,378,320)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b><u>(25,475,977)</u></b>	<b><u>(17,114,072)</u></b>	<b><u>(76,517,121)</u></b>	<b><u>(61,304,516)</u></b>	<b><u>(73,079,971)</u></b>	<b><u>(11,775,455)</u></b>
<b>Other Financing Sources/Uses</b>	34,975,650	44,272,656	56,985,529	56,247,501	60,333,455	4,085,954
<b>Beginning Fund Balance</b>	<b>12,651,025</b>	<b>22,194,436</b>	<b>49,353,021</b>	<b>49,353,021</b>	<b>44,296,006</b>	<b>(5,057,015)</b>
Adjustments/Restatement	43,738	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>22,194,436</u></b>	<b><u>49,353,021</u></b>	<b><u>29,821,430</u></b>	<b><u>44,296,006</u></b>	<b><u>31,549,490</u></b>	<b><u>(12,746,516)</u></b>



**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Special Education Statement of Revenues and Expenditures**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	<u>Actual</u>	<u>Actuals</u>	<u>Second Interim</u>	<u>Estimated Actual</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>
<b>Revenues</b>						
LCAP and Transportation	8,753,770	8,774,712	7,120,536	7,111,362	9,944,260	2,832,898
Federal Revenue	7,843,697	11,757,813	14,780,576	15,162,188	5,666,223	(9,495,965)
State Revenue	23,127,607	18,220,644	20,970,295	20,038,731	19,689,517	(349,214)
Local Revenue	231,552	218,185	204,000	204,000	200,000	(4,000)
<b>Total Revenues</b>	<u><b>39,956,626</b></u>	<u><b>38,971,353</b></u>	<u><b>43,075,407</b></u>	<u><b>42,516,281</b></u>	<u><b>35,500,000</b></u>	<u><b>(7,016,281)</b></u>
<b>Expenditures</b>						
Certificated Salaries	15,792,278	17,513,292	19,897,118	20,302,490	19,097,429	(1,205,061)
Classified Salaries	9,368,341	9,310,677	10,029,995	10,151,638	10,797,780	646,142
Employee Benefits	14,975,624	15,696,402	17,396,698	17,182,505	17,229,134	46,629
Books & Supplies	560,372	383,721	1,068,730	844,037	740,762	(103,275)
Contracted Services	24,737,912	31,975,846	39,204,944	38,589,636	36,266,820	(2,322,816)
Capital Outlay	45,044	19,729	40,953	47,769	0	(47,769)
Other Outgo	436,730	574,127	591,735	482,515	530,900	48,385
Direct Support / Indirect Support	0	0	0	0	0	0
<b>Total Expenditures</b>	<u><b>65,916,300</b></u>	<u><b>75,473,794</b></u>	<u><b>88,230,173</b></u>	<u><b>87,600,590</b></u>	<u><b>84,662,825</b></u>	<u><b>(2,937,765)</b></u>
<b>Net Increase/Decrease in Reserve Balance</b>	<u><b>(25,959,674)</b></u>	<u><b>(36,502,439)</b></u>	<u><b>(45,154,766)</b></u>	<u><b>(45,084,309)</b></u>	<u><b>(49,162,825)</b></u>	<u><b>(4,078,516)</b></u>
<b>Beginning Resource Balance</b>	<b>0</b>	<b>1,184,881</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
<b>Net Inc/Dec in Reserve Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(Encroachment prior to Indirect Cost)</b>	<b>(25,959,674)</b>	<b>(36,502,439)</b>	<b>(45,154,766)</b>	<b>(45,084,309)</b>	<b>(49,162,825)</b>	<b>(4,078,516)</b>
<b>Indirect Cost</b>	<u><b>470,703</b></u>	<u><b>521,732</b></u>	<u><b>419,224</b></u>	<u><b>416,911</b></u>	<u><b>451,238</b></u>	<u><b>34,327</b></u>
<b>Encroachment after Indirect Cost</b>	<u><b>(26,430,377)</b></u>	<u><b>(37,024,171)</b></u>	<u><b>(45,573,990)</b></u>	<u><b>(45,501,220)</b></u>	<u><b>(49,614,063)</b></u>	<u><b>(4,112,843)</b></u>
<b>General Fund Contribution</b>	27,615,257	35,839,290	45,573,992	45,501,220	49,614,063	4,112,843
<b>Ending Resource Balance</b>	<u><b>1,184,881</b></u>	<u><b>0</b></u>	<u><b>(0)</b></u>	<u><b>(0)</b></u>	<u><b>(0)</b></u>	<u><b>0</b></u>

# OTHER FUNDS

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Adult Education - Fund #11.0 Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	btwn 23-24 Estimated Actual and 24-25 Adopted Budget
<b>Revenue</b>						
Federal Revenue	0	0	98,970	137,887	0	(137,887)
Other State Revenue	26,308	891,543	915,000	913,947	911,661	(2,286)
Other Local Revenue	821,468	62,938	0	3,403	0	(3,403)
<b>Total Revenue</b>	<b>847,776</b>	<b>954,481</b>	<b>1,013,970</b>	<b>1,055,237</b>	<b>911,661</b>	<b>(143,576)</b>
<b>Expenditures</b>						
Certificated Salaries	295,137	305,376	398,347	381,967	486,665	104,698
Classified Salaries	175,758	293,384	214,680	181,054	125,466	(55,588)
Employee Benefits	228,225	256,330	317,452	247,764	247,568	(196)
Books & Supplies	105,726	26,054	21,808	36,589	8,550	(28,039)
Contracted Services	34,203	177,347	41,745	121,764	0	(121,764)
Capital Outlay	41,566	5,780	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	40,637	49,508	44,753	41,562	43,412	1,850
<b>Total Expenditures</b>	<b>921,250</b>	<b>1,113,779</b>	<b>1,038,785</b>	<b>1,010,700</b>	<b>911,661</b>	<b>(99,039)</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In-From Fund # 01.0	316,389	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>316,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>242,915</b>	<b>(159,298)</b>	<b>(24,815)</b>	<b>44,537</b>	<b>0</b>	<b>(44,537)</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>242,915</b>	<b>83,616</b>	<b>83,616</b>	<b>128,153</b>	<b>44,537</b>
Audit Adjustments/Restatement	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>0</b>	<b>242,915</b>	<b>83,616</b>	<b>83,616</b>	<b>128,153</b>	<b>44,537</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>242,915</b>	<b>(159,298)</b>	<b>(24,815)</b>	<b>44,537</b>	<b>0</b>	<b>(44,537)</b>
<b>Ending Fund Balance</b>	<b>242,915</b>	<b>83,616</b>	<b>58,801</b>	<b>128,153</b>	<b>128,153</b>	<b>0</b>
<b>Components of Ending Fund Balance</b>						
Legally Restricted Balance	242,915	83,616	58,801	128,153	128,153	0
Undesignated Balance	0	0	0	0	0	0
<b>Total Components of Ending Balance</b>	<b>242,915</b>	<b>83,616</b>	<b>58,801</b>	<b>128,153</b>	<b>128,153</b>	<b>0</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Child Development - Fund #12.0 Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance
	Actual	Actuals	Second Interim	Estimated Actual	Adopted Budget	btwn 23-24 Estimated Actual and 24-25 Adopted Budget
<b>Revenue</b>						
State Preschool	0	0	0	0	0	0
Children's Centers Apportionment	0	0	0	0	0	0
Fees and Contracts - Children's Center Fees	0	0	0	0	0	0
Other Federal Revenue	326,747	196,259	0	0	0	0
Other State Revenue - Playground	4,837,507	6,570,112	8,680,923	7,987,502	8,568,596	581,094
Other Local Revenue	592,682	651,911	1,014,304	311,981	614,330	302,349
Interest	0	0	0	0	0	0
<b>Total Revenue</b>	<b>5,756,936</b>	<b>7,418,282</b>	<b>9,695,227</b>	<b>8,299,483</b>	<b>9,182,926</b>	<b>883,443</b>
<b>Expenditures</b>						
Certificated Salaries	1,734,170	1,854,820	2,507,860	2,214,235	2,334,922	120,687
Classified Salaries	1,707,781	1,790,860	3,025,560	2,353,031	3,112,099	759,068
Employee Benefits	1,743,503	1,905,415	2,718,337	2,299,692	2,618,556	318,864
Books & Supplies	137,190	579,443	502,704	882,327	380,247	(502,080)
Contracted Services	86,136	161,217	328,856	149,964	127,791	(22,173)
Capital Outlay	33,336	585,497	329,777	241,725	173,832	(67,893)
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	399,950	450,740	497,480	431,013	522,661	91,648
<b>Total Expenditures</b>	<b>5,842,066</b>	<b>7,327,992</b>	<b>9,910,574</b>	<b>8,571,987</b>	<b>9,270,108</b>	<b>698,121</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(85,131)</b>	<b>90,290</b>	<b>(215,347)</b>	<b>(272,504)</b>	<b>(87,182)</b>	<b>185,322</b>
<b>Beginning Fund Balance</b>	<b>1,480,780</b>	<b>1,395,649</b>	<b>1,485,939</b>	<b>1,485,939</b>	<b>1,213,435</b>	<b>(272,504)</b>
Audit Adjustments/Restatement	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>1,480,780</b>	<b>1,395,649</b>	<b>1,485,939</b>	<b>1,485,939</b>	<b>1,213,435</b>	<b>(272,504)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(85,131)</b>	<b>90,290</b>	<b>(215,347)</b>	<b>(272,504)</b>	<b>(87,182)</b>	<b>185,322</b>
<b>Ending Fund Balance</b>	<b>1,395,649</b>	<b>1,485,939</b>	<b>1,270,593</b>	<b>1,213,435</b>	<b>1,126,253</b>	<b>(87,182)</b>
<b>Components of Ending Fund Balance</b>						
Legally Restricted Balance	1,395,649	1,485,939	1,270,593	1,213,435	1,126,253	(87,182)
Undesignated Balance	0	0	0	0	0	0
<b>Total Components of Ending Balance</b>	<b>1,395,649</b>	<b>1,485,939</b>	<b>1,270,593</b>	<b>1,213,435</b>	<b>1,126,253</b>	<b>(87,182)</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Cafeteria Account - Fund #13.0 Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	<u>Actuals</u>	<u>Actuals</u>	<u>Second Interim</u>	<u>Estimated Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>
<b>Revenue</b>						
Food Services Sales	0	0	0	0	0	0
Federal Revenue: Child Nutrition Program	0					
Other Federal Revenues	8,925,388	7,915,615	8,107,280	8,107,280	8,145,420	38,140
State Revenue: Child Nutrition Program	495,410	3,741,241	4,154,581	4,134,299	4,949,981	815,682
Interest	0	108,507	0	228,254	114,000	(114,254)
Other Local Revenue	26,424	62,846	107,000	65,716	28,299	(37,417)
<b>Total Revenue</b>	<b>9,447,222</b>	<b>11,828,209</b>	<b>12,368,861</b>	<b>12,535,549</b>	<b>13,237,700</b>	<b>702,151</b>
<b>Expenditures</b>						
Classified Salaries	2,867,855	3,000,948	3,880,030	3,502,179	3,857,009	354,830
Employee Benefits	1,622,854	1,753,358	2,263,575	1,976,967	2,284,998	308,031
Food and Other Supplies	3,337,812	3,910,544	7,254,966	6,520,064	6,311,440	(208,624)
Contracted Services	202,521	89,162	491,355	250,922	282,967	32,045
Capital Outlay	0	0	175,804	110,122	(0)	(110,122)
Direct Support/Indirect Support	258,782	261,072	348,491	294,748	387,286	92,538
<b>Total Expenditures</b>	<b>8,289,824</b>	<b>9,015,084</b>	<b>14,414,221</b>	<b>12,655,002</b>	<b>13,123,700</b>	<b>468,698</b>
<b>Other Financing Sources/Uses</b>						
Transfers In from Unrestricted General Fund	(4,193)	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>(4,193)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>1,161,592</b>	<b>2,813,125</b>	<b>(2,045,360)</b>	<b>(119,453)</b>	<b>114,000</b>	<b>233,453</b>
<b>Beginning Fund Balance</b>	<b>4,079,157</b>	<b>5,240,749</b>	<b>8,053,873</b>	<b>8,053,873</b>	<b>7,934,420</b>	<b>(119,453)</b>
Audit Adjustments/Restatement	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>4,079,157</b>	<b>5,240,749</b>	<b>8,053,873</b>	<b>8,053,873</b>	<b>7,934,420</b>	<b>(119,453)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>1,161,592</b>	<b>2,813,125</b>	<b>(2,045,360)</b>	<b>(119,453)</b>	<b>114,000</b>	<b>233,453</b>
<b>Ending Fund Balance</b>	<b>5,240,749</b>	<b>8,053,873</b>	<b>6,008,513</b>	<b>7,934,420</b>	<b>8,048,420</b>	<b>114,000</b>
<b>Components of Ending Fund Balance</b>						
Inventory	0	0	0	0	0	0
Economic Uncertainties	5,240,749	8,053,873	6,008,513	7,934,420	8,048,420	114,000
<b>Total Components of Ending Balance</b>	<b>5,240,749</b>	<b>8,053,873</b>	<b>6,008,513</b>	<b>7,934,420</b>	<b>8,048,420</b>	<b>114,000</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Special Reserves Fund - Fund #17.0 Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	
<b>Revenue</b>						
School Facilities Apportionments	0	0	0	0	0	0
Other Local	0	0	0	0	0	0
Interest	61,803	292,293	0	369,991	314,042	(55,949)
<b>Total Revenue</b>	<b>61,803</b>	<b>292,293</b>	<b>0</b>	<b>369,991</b>	<b>314,042</b>	<b>(55,949)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Interfund Transfer In (out)	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>61,803</b>	<b>292,293</b>	<b>0</b>	<b>369,991</b>	<b>314,042</b>	<b>(55,949)</b>
<b>Beginning Fund Balance</b>	<b>10,000,000</b>	10,061,803	10,354,096	10,354,096	10,724,087	369,991
<b>Net Increase/Decrease in Fund Balance</b>	61,803	292,293	0	369,991	314,042	(55,949)
<b>Ending Fund Balance</b>	<b>10,061,803</b>	<b>10,354,096</b>	<b>10,354,096</b>	<b>10,724,087</b>	<b>11,038,129</b>	<b>314,042</b>
<b>Components of Ending Fund Balance</b>						
Committed Balance	0	0	0	10,724,087	11,038,129	314,042
Assigned Balance	10,061,803	10,354,096	10,354,096	0	0	0
Unassigned Balance	0	0	0	0	0	0
<b>Total Components of Ending Balance</b>	<b>10,061,803</b>	<b>10,354,096</b>	<b>10,354,096</b>	<b>10,724,087</b>	<b>11,038,129</b>	<b>314,042</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Building Fund #21.X Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	
<b>Revenue</b>						
Interest	351,244	890,680	405,000	2,853,934	0	(2,853,934)
Other State	0	0	0	0	0	0
Other Local Revenue	0	76,233	0	0	0	0
<b>Total Revenue</b>	<b>351,244</b>	<b>966,913</b>	<b>405,000</b>	<b>2,853,934</b>	<b>0</b>	<b>(2,853,934)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	133,110	99,391	365,283	323,894	1,247,783	923,889
Employee Benefits	55,547	52,605	187,986	170,843	649,453	478,610
Books & Supplies	6,323,366	3,000,298	9,980,432	4,703,930	5,027,847	323,917
Contracted Services	2,218,907	475,736	1,076,244	953,356	246,919	(706,437)
Capital Outlay	10,055,306	14,958,507	67,612,288	33,447,013	19,183,118	(14,263,895)
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>18,786,236</b>	<b>18,586,537</b>	<b>79,222,233</b>	<b>39,599,036</b>	<b>26,355,120</b>	<b>(13,243,916)</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
Interfund Transfer In-From Fund # 25.0	0	0	0	0	0	0
Proceeds from Sale of Bonds	195,000	0	80,000,000	80,000,000	0	(80,000,000)
<b>Total Other Financing Sources/Uses</b>	<b>195,000</b>	<b>0</b>	<b>80,000,000</b>	<b>80,000,000</b>	<b>0</b>	<b>(80,000,000)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(18,239,992)</b>	<b>(17,619,624)</b>	<b>1,182,767</b>	<b>43,254,898</b>	<b>(26,355,120)</b>	<b>(69,610,018)</b>
<b>Beginning Fund Balance</b>	<b>63,086,728</b>	<b>44,846,736</b>	<b>27,227,112</b>	<b>27,227,112</b>	<b>70,482,010</b>	<b>43,254,898</b>
Audit Adjustments	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>63,086,728</b>	<b>44,846,736</b>	<b>27,227,112</b>	<b>27,227,112</b>	<b>70,482,010</b>	<b>43,254,898</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(18,239,992)</b>	<b>(17,619,624)</b>	<b>1,182,767</b>	<b>43,254,898</b>	<b>(26,355,120)</b>	<b>(69,610,018)</b>
<b>Ending Fund Balance</b>	<b>44,846,736</b>	<b>27,227,112</b>	<b>28,409,879</b>	<b>70,482,010</b>	<b>44,126,890</b>	<b>(26,355,120)</b>
<b>Components of Ending Fund Balance</b>						
Economic Uncertainties	0	0	0	0	0	0
Designated Balance	44,846,736	27,227,112	28,409,879	70,482,010	44,126,890	(26,355,120)
Undesignated Balance	0	0	0	0	0	0
<b>Total Components of Ending Balance</b>	<b>44,846,736</b>	<b>27,227,112</b>	<b>28,409,879</b>	<b>70,482,010</b>	<b>44,126,890</b>	<b>(26,355,120)</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Measure O - Capital Projects #21.3**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	btwn 23-24 Estimated Actual and 24-25 Adopted Budget
<b>Revenue</b>						
Interest	243,181	593,726	300,000	2,071,435	0	(2,071,435)
Other State	0	0	0	0	0	0
Other Local Revenue	0	0	0	0	0	0
<b>Total Revenue</b>	<b>243,181</b>	<b>593,726</b>	<b>300,000</b>	<b>2,071,435</b>	<b>0</b>	<b>(2,071,435)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	32,680	365,283	323,894	1,247,783	923,889
Employee Benefits	0	17,460	187,986	170,843	649,453	478,610
Books & Supplies	9,851	10,064	112,927	86,677	437,495	350,818
Contracted Services	1,530,020	191,302	822,409	683,268	246,919	(436,349)
Capital Outlay	7,238,405	13,925,316	64,140,552	32,124,417	19,166,118	(12,958,299)
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>8,778,277</b>	<b>14,176,822</b>	<b>65,629,157</b>	<b>33,389,099</b>	<b>21,747,768</b>	<b>(11,641,331)</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
Interfund Transfer In-From Fund # 25.0	0	0	0	0	0	0
Proceeds from Sale of Bonds	195,000	0	60,000,000	60,000,000	0	(60,000,000)
<b>Total Other Financing Sources/Uses</b>	<b>195,000</b>	<b>0</b>	<b>60,000,000</b>	<b>60,000,000</b>	<b>0</b>	<b>(60,000,000)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(8,340,096)</b>	<b>(13,583,096)</b>	<b>(5,329,157)</b>	<b>28,682,336</b>	<b>(21,747,768)</b>	<b>(50,430,104)</b>
<b>Beginning Fund Balance</b>	<b>39,809,579</b>	<b>31,469,483</b>	<b>17,886,388</b>	<b>17,886,388</b>	<b>46,568,724</b>	<b>28,682,336</b>
Audit Adjustments	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>39,809,579</b>	<b>31,469,483</b>	<b>17,886,388</b>	<b>17,886,388</b>	<b>46,568,724</b>	<b>28,682,336</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(8,340,096)</b>	<b>(13,583,096)</b>	<b>(5,329,157)</b>	<b>28,682,336</b>	<b>(21,747,768)</b>	<b>(50,430,104)</b>
<b>Ending Fund Balance</b>	<b>31,469,483</b>	<b>17,886,388</b>	<b>12,557,231</b>	<b>46,568,724</b>	<b>24,820,956</b>	<b>(21,747,768)</b>
<b>Components of Ending Fund Balance</b>						
Economic Uncertainties	0	0	0	0	0	0
Designated Balance	0	17,886,388	12,557,231	46,568,724	24,820,956	(21,747,768)
Undesignated Balance	31,469,483	0	0	0	0	0
<b>Total Components of Ending Balance</b>	<b>31,469,483</b>	<b>17,886,388</b>	<b>12,557,231</b>	<b>46,568,724</b>	<b>24,820,956</b>	<b>(21,747,768)</b>



**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Measure O - Ed Tech #21.2**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	Adopted Budget
<b>Revenue</b>						
Interest	86,848	232,939	100,000	729,683	0	(729,683)
Other State	0	0	0	0	0	0
Other Local Revenue	0	0	0	0	0	0
<b>Total Revenue</b>	<b>86,848</b>	<b>232,939</b>	<b>100,000</b>	<b>729,683</b>	<b>0</b>	<b>(729,683)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	6,310,864	2,990,058	9,840,603	4,590,352	4,590,352	0
Contracted Services	264,600	272,981	227,871	256,613	0	(256,613)
Capital Outlay	1,162,754	(14,913)	2,381,745	838,095	17,000	(821,095)
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>7,738,218</b>	<b>3,248,126</b>	<b>12,450,219</b>	<b>5,685,060</b>	<b>4,607,352</b>	<b>(1,077,708)</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
Interfund Transfer In-From Fund # 25.0	0	0	0	0	0	0
Proceeds from Sale of Bonds	0	0	0	20,000,000	0	(20,000,000)
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000,000</b>	<b>0</b>	<b>(20,000,000)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(7,651,370)</b>	<b>(3,015,187)</b>	<b>(12,350,219)</b>	<b>15,044,623</b>	<b>(4,607,352)</b>	<b>(19,651,975)</b>
<b>Beginning Fund Balance</b>	<b>18,693,186</b>	<b>11,041,816</b>	<b>8,026,628</b>	<b>8,026,628</b>	<b>23,071,251</b>	<b>15,044,623</b>
Audit Adjustments	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>18,693,186</b>	<b>11,041,816</b>	<b>8,026,628</b>	<b>8,026,628</b>	<b>23,071,251</b>	<b>15,044,623</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(7,651,370)</b>	<b>(3,015,187)</b>	<b>(12,350,219)</b>	<b>15,044,623</b>	<b>(4,607,352)</b>	<b>(19,651,975)</b>
<b>Ending Fund Balance</b>	<b>11,041,816</b>	<b>8,026,628</b>	<b>(4,323,591)</b>	<b>23,071,251</b>	<b>18,463,899</b>	<b>(4,607,352)</b>
<b>Components of Ending Fund Balance</b>						
Economic Uncertainties	0	0	0	0	0	0
Designated Balance	0	8,026,628	(4,323,591)	23,071,251	18,463,899	(4,607,352)
Undesignated Balance	11,041,816	0	0	0	0	0
<b>Total Components of Ending Balance</b>	<b>11,041,816</b>	<b>8,026,628</b>	<b>(4,323,591)</b>	<b>23,071,251</b>	<b>18,463,899</b>	<b>(4,607,352)</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Measure TT #21.0**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	Estimated Actual and 24-25 Adopted Budget
<b>Revenue</b>						
Interest	21,215	64,015	5,000	52,816	0	(52,816)
Other State	0	0	0	0	0	0
Other Local Revenue	0	76,233	0	0	0	0
<b>Total Revenue</b>	<b>21,215</b>	<b>140,248</b>	<b>5,000</b>	<b>52,816</b>	<b>0</b>	<b>(52,816)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	133,110	66,711	0	0	0	0
Employee Benefits	55,547	35,145	0	0	0	0
Books & Supplies	2,650	177	26,902	26,901	0	(26,901)
Contracted Services	424,287	11,453	25,964	13,475	0	(13,475)
Capital Outlay	1,654,147	1,048,103	1,089,991	484,501	0	(484,501)
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,269,741</b>	<b>1,161,589</b>	<b>1,142,857</b>	<b>524,877</b>	<b>0</b>	<b>(524,877)</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
Interfund Transfer In-From Fund # 25.0	0	0	0	0	0	0
Proceeds from Sale of Bonds	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(2,248,526)</b>	<b>(1,021,341)</b>	<b>(1,137,857)</b>	<b>(472,061)</b>	<b>0</b>	<b>472,061</b>
<b>Beginning Fund Balance</b>	<b>4,583,958</b>	<b>2,335,432</b>	<b>1,314,091</b>	<b>1,314,091</b>	<b>842,030</b>	<b>(472,061)</b>
Audit Adjustments	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>4,583,958</b>	<b>2,335,432</b>	<b>1,314,091</b>	<b>1,314,091</b>	<b>842,030</b>	<b>(472,061)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(2,248,526)</b>	<b>(1,021,341)</b>	<b>(1,137,857)</b>	<b>(472,061)</b>	<b>0</b>	<b>472,061</b>
<b>Ending Fund Balance</b>	<b>2,335,432</b>	<b>1,314,091</b>	<b>176,234</b>	<b>842,030</b>	<b>842,030</b>	<b>0</b>
<b>Components of Ending Fund Balance</b>						
Economic Uncertainties	0	0	0	0	0	0
Designated Balance	2,335,432	1,314,091	176,234	842,030	842,030	0
Undesignated Balance	0	0	0	0	0	0
<b>Total Components of Ending Balance</b>	<b>2,335,432</b>	<b>1,314,091</b>	<b>176,234</b>	<b>842,030</b>	<b>842,030</b>	<b>0</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Capital Facilities (Developer Fees) - Fund #25.0 Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	
<b>Revenue</b>						
Developer Fees	935,720	814,021	815,000	0	0	0
Redevelopment Agency Fees	0	0	0	0	0	0
Other Local	0	0	0	0	0	0
Interest	23,008	109,844	50,000	111,200	0	(111,200)
<b>Total Revenue</b>	<b>958,728</b>	<b>923,866</b>	<b>865,000</b>	<b>111,200</b>	<b>0</b>	<b>(111,200)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	1,608	0	0	0	0	0
Contracted Services	165,873	1,707,016	380,000	0	0	0
Capital Outlay	164,799	244,736	652,912	627,743	287,995	(339,748)
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>332,280</b>	<b>1,951,752</b>	<b>1,032,912</b>	<b>627,743</b>	<b>287,995</b>	<b>(339,748)</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer Out - Unrestricted General Fund	0	0	0	0	0	0
Interfund Transfer In/Out - Building Fund - #21.0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>626,448</b>	<b>(1,027,887)</b>	<b>(167,912)</b>	<b>(516,543)</b>	<b>(287,995)</b>	<b>228,548</b>
<b>Beginning Fund Balance</b>	<b>3,461,275</b>	<b>4,087,722</b>	<b>3,059,836</b>	<b>3,059,836</b>	<b>2,543,293</b>	<b>(516,543)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>626,448</b>	<b>(1,027,887)</b>	<b>(167,912)</b>	<b>(516,543)</b>	<b>(287,995)</b>	<b>228,548</b>
<b>Ending Fund Balance</b>	<b>4,087,722</b>	<b>3,059,836</b>	<b>2,891,924</b>	<b>2,543,293</b>	<b>2,255,298</b>	<b>(287,995)</b>
<b>Components of Ending Fund Balance</b>						
Economic Uncertainties	0	0	0	0	0	0
Designated Balance	4,087,722	3,059,836	2,891,924	2,543,293	2,255,298	(287,995)
Undesignated Balance	0	0	0	0	0	0
<b>Total Components of Ending Balance</b>	<b>4,087,722</b>	<b>3,059,836</b>	<b>2,891,924</b>	<b>2,543,293</b>	<b>2,255,298</b>	<b>(287,995)</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**County School Facilities Fund - Fund #35.0 Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	
<b>Revenue</b>						
School Facilities Apportionments	0	0	0	0	0	0
Other Local	0	0	0	0	0	0
Interest	129	555	500	775	0	(775)
<b>Total Revenue</b>	<b>129</b>	<b>555</b>	<b>500</b>	<b>775</b>	<b>0</b>	<b>(775)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Interfund Transfer In (out)	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>129</b>	<b>555</b>	<b>500</b>	<b>775</b>	<b>0</b>	<b>(775)</b>
<b>Beginning Fund Balance</b>	20,951	21,080	21,635	21,635	22,410	775
<b>Net Increase/Decrease in Fund Balance</b>	129	555	500	775	0	(775)
<b>Ending Fund Balance</b>	<b>21,080</b>	<b>21,635</b>	<b>22,135</b>	<b>22,410</b>	<b>22,410</b>	<b>0</b>
<b>Components of Ending Fund Balance</b>						
Economic Uncertainties	0	0	0	0	0	0
Designated Balance	21,080	21,635	22,135	22,410	22,410	0
Undesignated Balance	0	0	0	0	0	0
<b>Total Components of Ending Balance</b>	<b>21,080</b>	<b>21,635</b>	<b>22,135</b>	<b>22,410</b>	<b>22,410</b>	<b>0</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Capital Outlay - Special Reserve Fund #40 Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	Adopted Budget
<b>Revenue</b>						
Emergency Repair Program	0	0	0	0	0	0
Federal Revenue	0	0	0	0	0	0
Other State	0	0	0	0	0	0
Other Local Revenue	3,240	22,111	8,000	39,908	0	(39,908)
<b>Total Revenue</b>	<b>3,240</b>	<b>22,111</b>	<b>8,000</b>	<b>39,908</b>	<b>0</b>	<b>(39,908)</b>
<b>Expenditures</b>						
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	1,820	2,000	2,000	1,289	1,289	0
Capital Outlay	0	0	700,000	700,000	0	(700,000)
Other Outgo - Debt Service	216,667	216,667	300,248	0	0	0
<b>Total Expenditures</b>	<b>218,487</b>	<b>218,667</b>	<b>1,002,248</b>	<b>701,289</b>	<b>1,289</b>	<b>(700,000)</b>
<b>Other Financing Sources/Uses</b>						
Transfer in/out	500,000	375,730	0	0	0	0
Estimated Sale of Property	0	0	0	0	0	0
Certificates of Participation	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>500,000</b>	<b>375,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>284,753</b>	<b>179,174</b>	<b>(994,248)</b>	<b>(661,381)</b>	<b>(1,289)</b>	<b>660,092</b>
<b>Beginning Fund Balance</b>	<b>729,162</b>	<b>1,013,915</b>	<b>1,193,090</b>	<b>1,193,090</b>	<b>531,708</b>	<b>(661,382)</b>
Audit Adjustment						
<b>Net Increase/Decrease in Fund Balance</b>	<b>284,753</b>	<b>179,174</b>	<b>(994,248)</b>	<b>(661,381)</b>	<b>(1,289)</b>	<b>660,092</b>
<b>Ending Fund Balance</b>	<b>1,013,915</b>	<b>1,193,090</b>	<b>198,842</b>	<b>531,708</b>	<b>530,419</b>	<b>(1,290)</b>
<b>Components of Ending Fund Balance</b>						
Designated Balance	1,013,915	1,193,090	198,842	531,708	530,419	(1,289)
Undesignated Balance	0	0	0	0	0	0
<b>Total Components of Ending Balance</b>	<b>1,013,915</b>	<b>1,193,091</b>	<b>198,842</b>	<b>531,708</b>	<b>530,419</b>	<b>(1,289)</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Bond Interest and Redemption - Fund #51.0 (County Administered) Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	<u>Actual</u>	<u>Actuals</u>	<u>Second Interim</u>	<u>Estimated Actual</u>	<u>Adopted Budget</u>	
<b>Federal Revenue</b>	0	0	0	0	0	0
<b>State Revenue</b>						
Voted Indebtedness Levies						
Homeowners Exemptions	107,057	153,008	0	0	0	0
<b>Local Revenue</b>						
County & District Taxes -						
Secured Roll	24,117,524	37,663,613	40,306,545	40,306,545	40,306,545	0
Unsecured Roll	182,397	426,565	427,519	427,519	427,519	0
Prior Year's Taxes	402,839	1,171,199	585,600	585,600	585,600	0
Supplemental Taxes	725,963	1,198,969	599,485	599,485	599,485	0
Penalties and Interest						
on Delinquent Non-LCFF Taxes	47,755	69,946	0	0	0	0
Other Local Revenue	9,646	0	0	0	0	0
Interest	50,835	289,060	86,718	86,718	86,718	0
<b>Total Revenue</b>	<b>25,644,016</b>	<b>40,972,360</b>	<b>42,005,867</b>	<b>42,005,867</b>	<b>42,005,867</b>	<b>0</b>
<b>Expenditures</b>						
Capital Outlay	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Outgo (excluding Transfers of Ind Costs)</b>						
Debt Service - Principal Payment	8,790,000	16,520,000	29,855,000	29,855,000	29,855,000	0
Debt Service - Interest Payment	10,851,666	10,809,810	10,224,498	10,224,498	10,224,498	0
<b>Total Other Financing Sources/Uses</b>	<b>19,641,666</b>	<b>27,329,810</b>	<b>40,079,498</b>	<b>40,079,498</b>	<b>40,079,498</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>6,002,350</b>	<b>13,642,550</b>	<b>1,926,369</b>	<b>1,926,369</b>	<b>1,926,369</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>12,324,406</b>	<b>18,326,756</b>	<b>31,969,306</b>	<b>31,969,306</b>	<b>31,969,306</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>6,002,350</b>	<b>13,642,550</b>	<b>1,926,369</b>	<b>1,926,369</b>	<b>1,926,369</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>18,326,756</b>	<b>31,969,306</b>	<b>33,895,675</b>	<b>33,895,675</b>	<b>33,895,675</b>	<b>0</b>
<b>Components of Ending Fund Balance</b>						
Economic Uncertainties	0	0	0	0	0	0
Designated Balance	18,326,756	31,969,306	33,895,675	33,895,675	33,895,675	0
Undesignated Balance	0	0	0	0	0	0
<b>Total Components of Ending Balance</b>	<b>18,326,756</b>	<b>31,969,306</b>	<b>33,895,675</b>	<b>33,895,675</b>	<b>33,895,675</b>	<b>0</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Self-Insurance Fund # 67.0 - Property and Liability**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	<u>Actuals</u>	<u>Actuals</u>	<u>Second Interim</u>	<u>Estimated Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>
<b>Revenue</b>						
Fees and District - In-District Premiums/Contributions	0	0	0	0	0	0
Interest	10,226	42,077	35,000	72,315	0	(72,315)
Other Local	112,433	458,456	0	6,733	0	(6,733)
<b>Total Revenue</b>	<b>122,660</b>	<b>500,532</b>	<b>35,000</b>	<b>79,048</b>	<b>0</b>	<b>(79,048)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	621,705	1,194,486	933,000	884,980	884,980	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>621,705</b>	<b>1,194,486</b>	<b>933,000</b>	<b>884,980</b>	<b>884,980</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In - From Fund #01.0	1,135,000	935,000	935,000	935,000	0	(935,000)
<b>Total Other Financing Sources/Uses</b>	<b>1,135,000</b>	<b>935,000</b>	<b>935,000</b>	<b>935,000</b>	<b>0</b>	<b>(935,000)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>635,954</b>	<b>241,046</b>	<b>37,000</b>	<b>129,068</b>	<b>(884,980)</b>	<b>(1,014,048)</b>
<b>Beginning Fund Balance</b>	<b>305,005</b>	<b>940,959</b>	<b>819,603</b>	<b>819,603</b>	<b>948,671</b>	<b>129,068</b>
Restatements/Audit Adjustment	0	(362,402)	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>305,005</b>	<b>578,557</b>	<b>819,603</b>	<b>819,603</b>	<b>948,671</b>	<b>129,068</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>635,954</b>	<b>241,046</b>	<b>37,000</b>	<b>129,068</b>	<b>(884,980)</b>	<b>(1,014,048)</b>
<b>Ending Fund Balance</b>	<b>940,959</b>	<b>819,603</b>	<b>856,603</b>	<b>948,671</b>	<b>63,691</b>	<b>(884,980)</b>
<b>Components of Ending Fund Balance</b>						
Revolving Cash Fund	0	0	0	0	0	0
Undesignated Balance	0	819,603	856,603	948,671	63,691	(884,980)
<b>Total Components of Ending Balance</b>	<b>0</b>	<b>819,603</b>	<b>856,603</b>	<b>948,671</b>	<b>63,691</b>	<b>(884,980)</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Self Insurance - Fund # 67.1 - Workers' Compensation**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	
<b>Revenue</b>						
Fees and District - In-District Premiums/Contributions	6,490,049	7,589,337	8,690,000	8,690,000	5,000,000	(3,690,000)
Interest	137,685	741,755	500,000	1,079,302	0	(1,079,302)
Other Local	222,777	210,129	0	11,586	0	(11,586)
<b>Total Revenue</b>	<b>6,850,511</b>	<b>8,541,220</b>	<b>9,190,000</b>	<b>9,780,888</b>	<b>5,000,000</b>	<b>(4,780,888)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	220,619	274,010	278,819	216,472	103,180	(113,292)
Employee Benefits	98,521	117,631	132,453	93,790	50,612	(43,178)
Books & Supplies	3,926	13,002	750,500	0	0	0
Contracted Services	4,121,375	5,289,775	7,674,999	5,906,398	5,907,038	640
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>4,444,441</b>	<b>5,694,418</b>	<b>8,836,771</b>	<b>6,216,660</b>	<b>6,060,830</b>	<b>(155,830)</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In - From Fund #01.0	3,000,000	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>5,406,070</b>	<b>2,846,803</b>	<b>353,229</b>	<b>3,564,228</b>	<b>(1,060,830)</b>	<b>(4,625,058)</b>
<b>Beginning Fund Balance</b>	<b>(2,389,520)</b>	<b>3,016,550</b>	<b>10,942,740</b>	<b>10,942,740</b>	<b>14,506,968</b>	<b>3,564,228</b>
Other Restatements/Audit Adjustments	0	5,079,387	0	0	0	
<b>Adjusted Beginning Fund Balance</b>	<b>(2,389,520)</b>	<b>8,095,937</b>	<b>10,942,740</b>	<b>10,942,740</b>	<b>14,506,968</b>	<b>3,564,228</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>5,406,070</b>	<b>2,846,803</b>	<b>353,229</b>	<b>3,564,228</b>	<b>(1,060,830)</b>	<b>(4,625,058)</b>
<b>Ending Fund Balance</b>	<b>3,016,550</b>	<b>10,942,740</b>	<b>11,295,969</b>	<b>14,506,968</b>	<b>13,446,138</b>	<b>(1,060,830)</b>
<b>Components of Ending Fund Balance</b>						
Revolving Cash Fund						0
Undesignated Balance	3,016,550	10,942,740	11,295,969	14,506,968	13,446,138	(1,060,830)
<b>Total Components of Ending Balance</b>	<b>3,016,550</b>	<b>10,942,740</b>	<b>11,295,969</b>	<b>14,506,968</b>	<b>13,446,138</b>	<b>(1,060,830)</b>



**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Self Insurance - Fund # 67.2 - Health and Welfare**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance
	Actual	Unaudited Actual	Second Interim	Estimated Actual	Adopted Budget	btwn 23-24 Estimated Actual and 24-25 Adopted Budget
<b>Revenue</b>						
Fees and District - In-District Premiums/Contrib						
District Contribution	3,516,977	3,479,084	3,690,976	3,800,000	3,800,000	0
Employee Contribution	0	0	0	0	0	0
Worker's Comp Contribution	0	0	0	0	0	0
All Other Fees and Contracts	222,413	205,878	173,000	177,900	177,000	(900)
Other Local Revenue	0	0	0	0	0	0
Interest	26,583	145,919	100,000	220,672	0	(220,672)
<b>Total Revenue</b>	<b>3,765,973</b>	<b>3,830,881</b>	<b>3,963,976</b>	<b>4,198,572</b>	<b>3,977,000</b>	<b>(221,572)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	49,063	65,681	72,298	68,238	69,300	1,062
Employee Benefits	41,737	49,336	55,931	53,784	55,685	1,901
Books & Supplies	0	0	0	0	0	0
Contracted Services	2,724,279	2,434,863	3,813,674	2,907,081	2,907,081	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,815,078</b>	<b>2,549,881</b>	<b>3,941,903</b>	<b>3,029,103</b>	<b>3,032,066</b>	<b>2,963</b>
<b>Other Financing Sources/Uses</b>						
Interfund TransferOut - From Fund #67.1	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>950,895</b>	<b>1,281,000</b>	<b>22,073</b>	<b>1,169,469</b>	<b>944,934</b>	<b>(224,535)</b>
<b>Beginning Fund Balance</b>	<b>3,904,402</b>	<b>4,855,297</b>	<b>6,136,297</b>	<b>6,136,297</b>	<b>7,305,766</b>	<b>1,169,469</b>
Other Restatements/Audit Adjustments	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>3,904,402</b>	<b>4,855,297</b>	<b>6,136,297</b>	<b>6,136,297</b>	<b>7,305,766</b>	<b>1,169,469</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>950,895</b>	<b>1,281,000</b>	<b>22,073</b>	<b>1,169,469</b>	<b>944,934</b>	<b>(224,535)</b>
<b>Ending Fund Balance</b>	<b>4,855,297</b>	<b>6,136,297</b>	<b>6,158,370</b>	<b>7,305,766</b>	<b>8,250,700</b>	<b>944,934</b>
<b>Components of Ending Fund Balance</b>						
Revolving Cash Fund	0	0	0	0	0	0
Undesignated Balance	4,855,297	6,136,297	6,158,370	7,305,766	8,250,700	944,934
<b>Total Components of Ending Balance</b>	<b>4,855,297</b>	<b>6,136,297</b>	<b>6,158,370</b>	<b>7,305,766</b>	<b>8,250,700</b>	<b>944,934</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Self Insurance Fund # 67.X - Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	<u>Actuals</u>	<u>Actuals</u>	<u>Second Interim</u>	<u>Estimated Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>
<b>Revenue</b>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	10,739,144	12,872,633	13,188,976	14,058,508	8,977,000	(5,081,508)
<b>Total Revenue</b>	<b>10,739,144</b>	<b>12,872,633</b>	<b>13,188,976</b>	<b>14,058,508</b>	<b>8,977,000</b>	<b>(5,081,508)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	269,682	339,691	351,117	284,710	172,480	(112,230)
Employee Benefits	140,258	166,967	188,384	147,574	106,297	(41,277)
Books & Supplies	3,926	13,002	750,500	0	0	0
Contracted Services	7,467,359	8,919,125	12,421,673	9,698,459	9,699,099	640
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>7,881,225</b>	<b>9,438,785</b>	<b>13,711,674</b>	<b>10,130,743</b>	<b>9,977,876</b>	<b>(152,867)</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In - From Fund #01.0	4,135,000	935,000	935,000	935,000	0	(935,000)
<b>Total Other Financing Sources/Uses</b>	<b>4,135,000</b>	<b>935,000</b>	<b>935,000</b>	<b>935,000</b>	<b>0</b>	<b>(935,000)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>6,992,919</b>	<b>4,368,849</b>	<b>412,302</b>	<b>4,862,765</b>	<b>(1,000,876)</b>	<b>(5,863,641)</b>
<b>Beginning Fund Balance</b>	<b>1,819,889</b>	<b>8,812,808</b>	<b>17,898,642</b>	<b>17,898,642</b>	<b>22,761,407</b>	<b>4,862,765</b>
Other Restatements	0	4,716,985	0	0	0	0
Audit Adjustment	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>1,819,889</b>	<b>13,529,793</b>	<b>17,898,642</b>	<b>17,898,642</b>	<b>22,761,407</b>	<b>4,862,765</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>6,992,919</b>	<b>4,368,849</b>	<b>412,302</b>	<b>4,862,765</b>	<b>(1,000,876)</b>	<b>(5,863,641)</b>
<b>Ending Fund Balance</b>	<b>8,812,808</b>	<b>17,898,642</b>	<b>18,310,944</b>	<b>22,761,407</b>	<b>21,760,531</b>	<b>(1,000,876)</b>
<b>Components of Ending Fund Balance</b>						
Revolving Cash Fund	0	0	0	0	0	0
Undesignated Balance	8,812,808	17,898,642	18,310,944	22,761,407	21,760,531	(1,000,876)
<b>Total Components of Ending Balance</b>	<b>8,812,808</b>	<b>17,898,642</b>	<b>18,310,944</b>	<b>22,761,407</b>	<b>21,760,531</b>	<b>(1,000,876)</b>

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Adopted Budget**  
**Alternative Retirement Benefit - Fund #71.0 - Summary**

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance btwn 23-24 Estimated Actual and 24-25 Adopted Budget
	Actual	Unaudited Actual	Second Interim	Estimated Actual	Adopted Budget	
<b>Revenue</b>						
Interest	7,986	1,783	0	1,098	0	(1,098)
<b>Total Revenue</b>	<b>7,986</b>	<b>1,783</b>	<b>0</b>	<b>1,098</b>	<b>0</b>	<b>(1,098)</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	1,274,328	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,274,328</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In - From Fund #01.0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(1,266,342)</b>	<b>1,783</b>	<b>0</b>	<b>1,098</b>	<b>0</b>	<b>(1,098)</b>
<b>Beginning Fund Balance</b>	<b>1,295,556</b>	<b>29,214</b>	<b>30,997</b>	<b>30,997</b>	<b>32,095</b>	<b>1,098</b>
Other Restatements/Audit Adjustments	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>1,295,556</b>	<b>29,214</b>	<b>30,997</b>	<b>30,997</b>	<b>32,095</b>	<b>1,098</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(1,266,342)</b>	<b>1,783</b>	<b>0</b>	<b>1,098</b>	<b>0</b>	<b>(1,098)</b>
<b>Ending Fund Balance</b>	<b>29,214</b>	<b>30,997</b>	<b>30,997</b>	<b>32,095</b>	<b>32,095</b>	<b>0</b>
<b>Components of Ending Fund Balance</b>						
Economic Uncertainties	0	0	0	0	0	0
Designated Balance	29,214	30,997	30,997	32,095	32,095	0
Undesignated Balance	0	0	0	0	0	0
<b>Total Components of Ending Balance</b>	<b>29,214</b>	<b>30,997</b>	<b>30,997</b>	<b>32,095</b>	<b>32,095</b>	<b>0</b>

# MULTI-YEAR PROJECTIONS

**PASADENA UNIFIED SCHOOL DISTRICT**  
**2024-25 Multi-Year Projection -Adopted Budget**  
**Unrestricted General Fund - Fund #01.0 - Summary**

	<b>2020-21 Actuals</b>	<b>2021-22 Actuals</b>	<b>2022-23 Actuals</b>	<b>2023-24 Second Interim</b>	<b>2023-24 Estimated Actual</b>	<b>2024-25 Adopted Budget</b>	<b>2025-26 MYP Projection</b>	<b>2026-27 MYP Projection</b>
<b>Revenue</b>								
LCFF Revenues	159,023,540	172,197,942	190,849,284	199,848,178	199,846,217	192,637,845	194,362,481	199,512,725
Federal Revenues	10,961	39,422	41,412	43,000	43,000	43,000	43,000	43,000
State Revenues	3,335,069	3,376,961	3,337,557	3,142,833	3,182,918	3,163,212	3,105,718	3,070,778
Local Revenues	13,176,645	15,786,324	19,809,890	17,814,908	19,872,704	17,755,622	19,755,622	19,255,622
<b>Total Revenues</b>	<b>175,546,216</b>	<b>191,400,649</b>	<b>214,038,143</b>	<b>220,848,919</b>	<b>222,944,839</b>	<b>213,599,679</b>	<b>217,266,821</b>	<b>221,882,125</b>
<b>Expenditure</b>								
Certificated Salaries	54,197,123	60,966,751	68,152,632	79,115,661	77,557,779	81,303,492	74,771,503	74,701,100
Classified Salaries	16,132,176	18,453,735	22,297,953	27,633,282	27,148,482	27,561,596	26,206,083	26,516,602
Employee Benefits	33,892,784	37,641,594	42,955,696	47,596,566	47,964,445	50,415,306	48,501,286	49,042,985
Materials and Supplies	1,802,152	2,281,055	2,321,706	5,609,454	5,035,084	4,511,732	503,393	466,071
Contracted Services	11,192,912	21,231,397	23,904,995	27,329,410	24,135,063	30,829,150	27,331,715	27,321,874
Capital Outlay	57,427	29,811	71,380	3,653,202	3,622,133	440,177	440,177	440,177
Other Outgo	383,320	414,041	550,052	625,000	760,877	760,877	760,877	760,877
Indirect	(5,176,633)	(3,955,172)	(4,770,264)	(5,995,709)	(5,384,372)	(4,539,929)	(4,116,235)	(3,556,853)
<b>Total Expenditures</b>	<b>112,481,261</b>	<b>137,063,212</b>	<b>155,484,150</b>	<b>185,566,866</b>	<b>180,839,492</b>	<b>191,282,401</b>	<b>174,398,799</b>	<b>175,692,833</b>
<b>Contributions and Interfund Transfers</b>								
65000.0 - Special Education: AB 602	(26,702,570)	(27,615,257)	(35,839,290)	(45,573,992)	(45,501,220)	(49,614,063)	(46,391,716)	(47,106,813)
81500.0 - On-Going Major Maintenance	(6,159,051)	(7,081,655)	(7,943,334)	(10,136,638)	(10,076,525)	(10,413,007)	(9,563,188)	(9,340,583)
30100.0 - NCLB:Title I Part A	0	0	0	0	(481,874)	0	0	0
Fund 67 - Property and Liability	(6,943,445)	(4,639,193)	(1,310,730)	(935,000)	(935,000)	0	0	0
Title I and II and Mental Health	0	0	0	0	0	0	0	0
58124.0 - Junior ROTC	(59,292)	(142,250)	(100,882)	(166,127)	(110,303)	(228,806)	(228,806)	(228,806)
Other	(256,523)	(136,488)	(389,150)	(1,425,162)	(77,579)	(77,579)	(77,579)	(77,579)
Fund 17	(10,000,000)	0	0	0	0	0	11,038,129	0
<b>Total Contribution and Interfund Transfers</b>	<b>(50,120,881)</b>	<b>(39,614,843)</b>	<b>(45,583,386)</b>	<b>(58,236,919)</b>	<b>(57,182,501)</b>	<b>(60,333,455)</b>	<b>(45,223,160)</b>	<b>(56,753,781)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>12,944,074</b>	<b>14,722,594</b>	<b>12,970,607</b>	<b>(22,954,866)</b>	<b>(15,077,154)</b>	<b>(38,016,177)</b>	<b>(2,355,138)</b>	<b>(10,564,489)</b>
<b>Other Restatements and Audit Adjustments</b>			347,999					
<b>Beginning Fund Balance</b>	<b>34,973,153</b>	<b>47,917,226</b>	<b>62,639,819</b>	<b>75,958,425</b>	<b>75,958,425</b>	<b>60,881,270</b>	<b>22,865,093</b>	<b>20,509,958</b>
<b>Ending Fund Balance</b>	<b>47,917,226</b>	<b>62,639,819</b>	<b>75,958,425</b>	<b>53,003,559</b>	<b>60,881,270</b>	<b>22,865,093</b>	<b>20,509,958</b>	<b>9,945,469</b>
<b>Amount Needed for REU, Stores, Revolving Cash and Prepayments</b>	7,461,073	7,461,073	9,209,850	11,494,916	10,999,556	10,553,444	9,668,067	9,438,205
<b>Reserve above Required Level</b>	<b>40,456,153</b>	<b>55,178,746</b>	<b>66,748,575</b>	<b>41,508,643</b>	<b>49,881,714</b>	<b>12,311,649</b>	<b>10,841,891</b>	<b>507,264</b>

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	192,637,845.00	0.90%	194,362,481.00	2.65%	199,512,725.00
2. Federal Revenues	8100-8299	43,000.00	0.00%	43,000.00	0.00%	43,000.00
3. Other State Revenues	8300-8599	3,163,212.00	-1.82%	3,105,718.00	-1.13%	3,070,778.00
4. Other Local Revenues	8600-8799	17,755,622.00	11.26%	19,755,622.00	-2.53%	19,255,622.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(60,333,455.00)	-6.75%	(56,261,289.00)	0.88%	(56,753,781.00)
6. Total (Sum lines A1 thru A5c)		153,266,224.00	5.05%	161,005,532.00	2.56%	165,128,344.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				81,303,492.00		74,771,503.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,531,989.00)		(70,403.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,303,492.00	-8.03%	74,771,503.00	-0.09%	74,701,100.00
2. Classified Salaries						
a. Base Salaries				27,561,596.00		26,206,083.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,355,513.00)		310,519.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,561,596.00	-4.92%	26,206,083.00	1.18%	26,516,602.00
3. Employee Benefits	3000-3999	50,415,306.00	-3.80%	48,501,286.00	1.12%	49,042,985.00
4. Books and Supplies	4000-4999	4,511,732.00	-88.84%	503,393.00	-7.41%	466,071.00
5. Services and Other Operating Expenditures	5000-5999	30,829,150.00	-11.34%	27,331,715.00	-0.04%	27,321,874.00
6. Capital Outlay	6000-6999	440,177.00	0.00%	440,177.00	0.00%	440,177.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	760,877.00	0.00%	760,877.00	0.00%	760,877.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,539,929.00)	-9.33%	(4,116,235.00)	-13.59%	(3,556,853.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		191,282,401.00	-8.83%	174,398,799.00	0.74%	175,692,833.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(38,016,177.00)		(13,393,267.00)		(10,564,489.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		60,881,273.00		22,865,096.00		9,471,829.00
2. Ending Fund Balance (Sum lines C and D1)		22,865,096.00		9,471,829.00		(1,092,660.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	6,600,000.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,146,936.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,053,444.00				
2. Unassigned/Unappropriated	9790	64,716.00		9,471,829.00		(1,092,660.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,865,096.00		9,471,829.00		(1,092,660.00)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	6,600,000.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,053,444.00		0.00		0.00
c. Unassigned/Unappropriated	9790	64,716.00		9,471,829.00		(1,092,660.00)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	11,038,129.00		11,038,129.00		11,038,129.00
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		27,756,289.00		20,509,958.00		9,945,469.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments are a result of the FSP - reference FSP board item						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	19,534,766.00	-7.97%	17,977,255.00	-3.75%	17,303,397.00
3. Other State Revenues	8300-8599	46,319,969.00	-4.77%	44,108,897.00	-0.57%	43,856,484.00
4. Other Local Revenues	8600-8799	4,897,692.00	-4.85%	4,660,265.00	-36.76%	2,947,062.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	60,333,455.00	-6.75%	56,261,289.00	0.88%	56,753,781.00
6. Total (Sum lines A1 thru A5c)		131,085,882.00	-6.16%	123,007,706.00	-1.75%	120,860,724.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				29,701,953.00		29,434,106.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(267,847.00)		(3,730,270.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,701,953.00	-0.90%	29,434,106.00	-12.67%	25,703,836.00
2. Classified Salaries						
a. Base Salaries				21,388,446.00		21,426,810.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				38,364.00		(660,237.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,388,446.00	0.18%	21,426,810.00	-3.08%	20,766,573.00
3. Employee Benefits	3000-3999	33,778,158.00	0.93%	34,091,962.00	-5.53%	32,207,147.00
4. Books and Supplies	4000-4999	12,509,407.00	-28.04%	9,002,041.00	-6.41%	8,425,236.00
5. Services and Other Operating Expenditures	5000-5999	40,942,715.00	-18.53%	33,354,147.00	-4.62%	31,812,383.00
6. Capital Outlay	6000-6999	1,394,249.00	-85.23%	205,879.00	0.00%	205,879.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	530,900.00	0.93%	535,821.00	0.00%	535,821.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,586,570.00	-12.10%	3,152,652.00	-17.83%	2,590,464.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		143,832,398.00	-8.78%	131,203,418.00	-6.83%	122,247,339.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(12,746,516.00)		(8,195,712.00)		(1,386,615.00)



Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		44,296,006.00		31,549,490.00		23,353,778.00
2. Ending Fund Balance (Sum lines C and D1)		31,549,490.00		23,353,778.00		21,967,163.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	31,549,492.00		23,353,778.00		21,967,163.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(2.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,549,490.00		23,353,778.00		21,967,163.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments are a result of the FSP - reference FSP board item; programs ending were adjusted accordingly.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	192,637,845.00	0.90%	194,362,481.00	2.65%	199,512,725.00
2. Federal Revenues	8100-8299	19,577,766.00	-7.96%	18,020,255.00	-3.74%	17,346,397.00
3. Other State Revenues	8300-8599	49,483,181.00	-4.58%	47,214,615.00	-0.61%	46,927,262.00
4. Other Local Revenues	8600-8799	22,653,314.00	7.78%	24,415,887.00	-9.06%	22,202,684.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		284,352,106.00	-0.12%	284,013,238.00	0.70%	285,989,068.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				111,005,445.00		104,205,609.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,799,836.00)		(3,800,673.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	111,005,445.00	-6.13%	104,205,609.00	-3.65%	100,404,936.00
2. Classified Salaries						
a. Base Salaries				48,950,042.00		47,632,893.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,317,149.00)		(349,718.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,950,042.00	-2.69%	47,632,893.00	-0.73%	47,283,175.00
3. Employee Benefits	3000-3999	84,193,464.00	-1.90%	82,593,248.00	-1.63%	81,250,132.00
4. Books and Supplies	4000-4999	17,021,139.00	-44.16%	9,505,434.00	-6.46%	8,891,307.00
5. Services and Other Operating Expenditures	5000-5999	71,771,865.00	-15.45%	60,685,862.00	-2.56%	59,134,257.00
6. Capital Outlay	6000-6999	1,834,426.00	-64.78%	646,056.00	0.00%	646,056.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,291,777.00	0.38%	1,296,698.00	0.00%	1,296,698.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(953,359.00)	1.07%	(963,583.00)	0.29%	(966,389.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		335,114,799.00	-8.81%	305,602,217.00	-2.51%	297,940,172.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(50,762,693.00)		(21,588,979.00)		(11,951,104.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		105,177,279.00		54,414,586.00		32,825,607.00
2. Ending Fund Balance (Sum lines C and D1)		54,414,586.00		32,825,607.00		20,874,503.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	31,549,492.00		23,353,778.00		21,967,163.00
c. Committed						
1. Stabilization Arrangements	9750	6,600,000.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,146,936.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,053,444.00		0.00		0.00
2. Unassigned/Unappropriated	9790	64,714.00		9,471,829.00		(1,092,660.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		54,414,586.00		32,825,607.00		20,874,503.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	6,600,000.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,053,444.00		0.00		0.00
c. Unassigned/Unappropriated	9790	64,716.00		9,471,829.00		(1,092,660.00)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	11,038,129.00		11,038,129.00		11,038,129.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		27,756,287.00		20,509,958.00		9,945,469.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.28%		6.71%		3.34%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Pasadena Unified						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		12,597.00		12,407.47		12,223.26
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		335,114,799.00		305,602,217.00		297,940,172.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		335,114,799.00		305,602,217.00		297,940,172.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		10,053,443.97		9,168,066.51		8,938,205.16
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		10,053,443.97		9,168,066.51		8,938,205.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

# STATE FORMS

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

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	199,846,217.00	0.00	199,846,217.00	192,637,845.00	0.00	192,637,845.00	-3.6%
2) Federal Revenue		8100-8299	43,000.00	50,537,939.00	50,580,939.00	43,000.00	19,534,766.00	19,577,766.00	-61.3%
3) Other State Revenue		8300-8599	3,182,918.00	50,090,946.00	53,273,864.00	3,163,212.00	46,319,969.00	49,483,181.00	-7.1%
4) Other Local Revenue		8600-8799	19,872,704.00	6,277,317.00	26,150,021.00	17,755,622.00	4,897,692.00	22,653,314.00	-13.4%
5) TOTAL, REVENUES			222,944,839.00	106,906,202.00	329,851,041.00	213,599,679.00	70,752,427.00	284,352,106.00	-13.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	77,557,779.00	36,193,941.00	113,751,720.00	81,303,492.00	29,701,953.00	111,005,445.00	-2.4%
2) Classified Salaries		2000-2999	27,148,482.00	25,140,724.00	52,289,206.00	27,561,596.00	21,388,446.00	48,950,042.00	-6.4%
3) Employee Benefits		3000-3999	47,964,445.00	38,023,483.00	85,987,928.00	50,415,306.00	33,778,158.00	84,193,464.00	-2.1%
4) Books and Supplies		4000-4999	5,035,084.00	10,467,038.00	15,502,122.00	4,511,732.00	12,509,407.00	17,021,139.00	9.8%
5) Services and Other Operating Expenditures		5000-5999	24,135,063.00	51,884,543.00	76,019,606.00	30,829,150.00	40,942,715.00	71,771,865.00	-5.6%
6) Capital Outlay		6000-6999	3,622,133.00	1,401,425.00	5,023,558.00	440,177.00	1,394,249.00	1,834,426.00	-63.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	760,877.00	482,515.00	1,243,392.00	760,877.00	530,900.00	1,291,777.00	3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,384,372.00)	4,617,049.00	(767,323.00)	(4,539,929.00)	3,586,570.00	(953,359.00)	24.2%
9) TOTAL, EXPENDITURES			180,839,491.00	168,210,718.00	349,050,209.00	191,282,401.00	143,832,398.00	335,114,799.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,105,348.00	(61,304,516.00)	(19,199,168.00)	22,317,278.00	(73,079,971.00)	(50,762,693.00)	164.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	935,000.00	0.00	935,000.00	0.00	0.00	0.00	-100.0%
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	(56,247,501.00)	56,247,501.00	0.00	(60,333,455.00)	60,333,455.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,182,501.00)	56,247,501.00	(935,000.00)	(60,333,455.00)	60,333,455.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,077,153.00)	(5,057,015.00)	(20,134,168.00)	(38,016,177.00)	(12,746,516.00)	(50,762,693.00)	152.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	75,958,426.00	49,353,021.00	125,311,447.00	60,881,273.00	44,296,006.00	105,177,279.00	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			75,958,426.00	49,353,021.00	125,311,447.00	60,881,273.00	44,296,006.00	105,177,279.00	-16.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,958,426.00	49,353,021.00	125,311,447.00	60,881,273.00	44,296,006.00	105,177,279.00	-16.1%
2) Ending Balance, June 30 (E + F1e)			60,881,273.00	44,296,006.00	105,177,279.00	22,865,096.00	31,549,490.00	54,414,586.00	-48.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	44,296,008.00	44,296,008.00	0.00	31,549,492.00	31,549,492.00	-28.8%
c) Committed									
Stabilization Arrangements		9750	45,400,000.00	0.00	45,400,000.00	6,600,000.00	0.00	6,600,000.00	-85.5%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,400,000.00	0.00	4,400,000.00	6,146,936.00	0.00	6,146,936.00	39.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,499,556.27	0.00	10,499,556.27	10,053,444.00	0.00	10,053,444.00	-4.2%
Unassigned/Unappropriated Amount		9790	131,716.73	(2.00)	131,714.73	64,716.00	(2.00)	64,714.00	-50.9%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	88,917,892.00	0.00	88,917,892.00	82,278,742.00	0.00	82,278,742.00	-7.5%
Education Protection Account State Aid - Current Year		8012	2,798,982.00	0.00	2,798,982.00	2,656,978.00	0.00	2,656,978.00	-5.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	364,870.00	0.00	364,870.00	364,870.00	0.00	364,870.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	47.00	0.00	47.00	47.00	0.00	47.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	90,732,195.00	0.00	90,732,195.00	90,732,195.00	0.00	90,732,195.00	0.0%
Unsecured Roll Taxes		8042	2,977,577.00	0.00	2,977,577.00	2,977,577.00	0.00	2,977,577.00	0.0%
Prior Years' Taxes		8043	2,805,094.00	0.00	2,805,094.00	2,805,094.00	0.00	2,805,094.00	0.0%
Supplemental Taxes		8044	1,069,756.00	0.00	1,069,756.00	1,069,756.00	0.00	1,069,756.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	7,912,565.00	0.00	7,912,565.00	7,912,565.00	0.00	7,912,565.00	0.0%



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

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	11,019,853.00	0.00	11,019,853.00	11,019,853.00	0.00	11,019,853.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			208,598,831.00	0.00	208,598,831.00	201,817,677.00	0.00	201,817,677.00	-3.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,752,614.00)	0.00	(8,752,614.00)	(9,179,832.00)	0.00	(9,179,832.00)	4.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			199,846,217.00	0.00	199,846,217.00	192,637,845.00	0.00	192,637,845.00	-3.6%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,143,537.00	5,143,537.00	0.00	5,143,537.00	5,143,537.00	0.0%
Special Education Discretionary Grants		8182	0.00	574,412.00	574,412.00	0.00	522,686.00	522,686.00	-9.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	43,000.00	0.00	43,000.00	43,000.00	0.00	43,000.00	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		5,992,648.00	5,992,648.00		5,024,785.00	5,024,785.00	-16.2%
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		546,227.00	546,227.00		586,504.00	586,504.00	7.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		382,488.00	382,488.00		312,248.00	312,248.00	-18.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		861,552.00	861,552.00		811,461.00	811,461.00	-5.8%
Career and Technical Education	3500-3599	8290		213,081.00	213,081.00		196,378.00	196,378.00	-7.8%
All Other Federal Revenue	All Other	8290	0.00	36,823,994.00	36,823,994.00	0.00	6,937,167.00	6,937,167.00	-81.2%
TOTAL, FEDERAL REVENUE			43,000.00	50,537,939.00	50,580,939.00	43,000.00	19,534,766.00	19,577,766.00	-61.3%
<b>OTHER STATE REVENUE</b>									
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		14,339,575.00	14,339,575.00		14,099,077.00	14,099,077.00	-1.7%
Prior Years	6500	8319		(670,160.00)	(670,160.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	226,745.00	226,745.00	0.00	226,745.00	226,745.00	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	635,528.00	0.00	635,528.00	635,528.00	0.00	635,528.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,406,000.00	979,000.00	3,385,000.00	2,386,294.00	970,696.00	3,356,990.00	-0.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,808,120.00	3,808,120.00		3,808,121.00	3,808,121.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		747,858.00	747,858.00		1,122,677.00	1,122,677.00	50.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		25,357.00	25,357.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	141,390.00	30,634,451.00	30,775,841.00	141,390.00	26,092,653.00	26,234,043.00	-14.8%
TOTAL, OTHER STATE REVENUE			3,182,918.00	50,090,946.00	53,273,864.00	3,163,212.00	46,319,969.00	49,483,181.00	-7.1%
<b>OTHER LOCAL REVENUE</b>									

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,915,410.00	0.00	4,915,410.00	4,915,410.00	0.00	4,915,410.00	0.0%
Interest		8660	4,117,082.00	0.00	4,117,082.00	2,000,000.00	0.00	2,000,000.00	-51.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,840,212.00	6,077,317.00	16,917,529.00	10,840,212.00	4,697,692.00	15,537,904.00	-8.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Expenditures by Object

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,872,704.00	6,277,317.00	26,150,021.00	17,755,622.00	4,897,692.00	22,653,314.00	-13.4%
TOTAL, REVENUES			222,944,839.00	106,906,202.00	329,851,041.00	213,599,679.00	70,752,427.00	284,352,106.00	-13.8%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	61,475,531.00	21,487,717.00	82,963,248.00	64,629,000.00	18,877,235.00	83,506,235.00	0.7%
Certificated Pupil Support Salaries		1200	4,392,501.00	5,920,074.00	10,312,575.00	4,366,144.00	4,948,655.00	9,314,799.00	-9.7%
Certificated Supervisors' and Administrators' Salaries		1300	8,276,671.00	633,568.00	8,910,239.00	8,506,005.00	891,210.00	9,397,215.00	5.5%
Other Certificated Salaries		1900	3,413,076.00	8,152,582.00	11,565,658.00	3,802,343.00	4,984,853.00	8,787,196.00	-24.0%
TOTAL, CERTIFICATED SALARIES			77,557,779.00	36,193,941.00	113,751,720.00	81,303,492.00	29,701,953.00	111,005,445.00	-2.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,014,597.00	6,954,650.00	7,969,247.00	1,171,257.00	6,821,333.00	7,992,590.00	0.3%
Classified Support Salaries		2200	11,830,147.00	6,012,763.00	17,842,910.00	11,399,676.00	5,771,813.00	17,171,489.00	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	5,396,690.00	2,691,994.00	8,088,684.00	5,543,126.00	2,621,709.00	8,164,835.00	0.9%
Clerical, Technical and Office Salaries		2400	6,180,363.00	1,398,635.00	7,578,998.00	6,477,175.00	1,128,540.00	7,605,715.00	0.4%
Other Classified Salaries		2900	2,726,685.00	8,082,682.00	10,809,367.00	2,970,362.00	5,045,051.00	8,015,413.00	-25.8%
TOTAL, CLASSIFIED SALARIES			27,148,482.00	25,140,724.00	52,289,206.00	27,561,596.00	21,388,446.00	48,950,042.00	-6.4%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	14,189,800.00	15,158,251.00	29,348,051.00	15,189,249.00	13,968,961.00	29,158,210.00	-0.6%
PERS		3201-3202	6,809,659.00	6,610,008.00	13,419,667.00	7,822,440.00	6,277,223.00	14,099,663.00	5.1%
OASDI/Medicare/Alternative		3301-3302	3,168,429.00	2,489,981.00	5,658,410.00	3,377,904.00	2,234,033.00	5,611,937.00	-0.8%

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Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	17,479,301.00	10,085,350.00	27,564,651.00	19,555,377.00	9,184,173.00	28,739,550.00	4.3%
Unemployment Insurance		3501-3502	55,868.00	30,637.00	86,505.00	54,310.00	25,727.00	80,037.00	-7.5%
Workers' Compensation		3601-3602	5,218,809.00	3,045,337.00	8,264,146.00	3,343,192.00	1,585,041.00	4,928,233.00	-40.4%
OPEB, Allocated		3701-3702	1,042,579.00	603,919.00	1,646,498.00	1,072,834.00	503,000.00	1,575,834.00	-4.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,964,445.00	38,023,483.00	85,987,928.00	50,415,306.00	33,778,158.00	84,193,464.00	-2.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	185,904.00	2,375,934.00	2,561,838.00	317,299.00	4,324,686.00	4,641,985.00	81.2%
Books and Other Reference Materials		4200	235,268.00	359,977.00	595,245.00	58,516.00	95,710.00	154,226.00	-74.1%
Materials and Supplies		4300	4,083,042.00	5,899,570.00	9,982,612.00	3,522,916.00	6,844,583.00	10,367,499.00	3.9%
Noncapitalized Equipment		4400	530,870.00	1,831,557.00	2,362,427.00	613,001.00	1,244,428.00	1,857,429.00	-21.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,035,084.00	10,467,038.00	15,502,122.00	4,511,732.00	12,509,407.00	17,021,139.00	9.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	125,750.00	125,750.00	0.00	359,330.00	359,330.00	185.7%
Travel and Conferences		5200	509,273.00	892,762.00	1,402,035.00	451,058.00	853,503.00	1,304,561.00	-7.0%
Dues and Memberships		5300	92,376.00	23,078.00	115,454.00	90,386.00	9,785.00	100,171.00	-13.2%
Insurance		5400 - 5450	1,840,511.00	0.00	1,840,511.00	1,840,511.00	0.00	1,840,511.00	0.0%
Operations and Housekeeping Services		5500	8,034,496.00	428,886.00	8,463,382.00	8,286,496.00	178,886.00	8,465,382.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,828,616.00	1,117,525.00	2,946,141.00	1,573,586.00	1,056,289.00	2,629,875.00	-10.7%
Transfers of Direct Costs		5710	(4,177,284.00)	4,177,284.00	0.00	(1,500,000.00)	1,500,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,612.00	5,526.00	23,138.00	14,786.00	1,767.00	16,553.00	-28.5%
Professional/Consulting Services and Operating Expenditures		5800	14,875,569.00	45,083,926.00	59,959,495.00	18,958,133.00	36,953,319.00	55,911,452.00	-6.8%
Communications		5900	1,113,894.00	29,806.00	1,143,700.00	1,114,194.00	29,836.00	1,144,030.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,135,063.00	51,884,543.00	76,019,606.00	30,829,150.00	40,942,715.00	71,771,865.00	-5.6%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	10,797.00	10,797.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	167,886.00	167,886.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,622,133.00	1,216,686.00	4,838,819.00	440,177.00	1,388,193.00	1,828,370.00	-62.2%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	6,056.00	6,056.00	0.00	6,056.00	6,056.00	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			3,622,133.00	1,401,425.00	5,023,558.00	440,177.00	1,394,249.00	1,834,426.00	-63.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	482,515.00	482,515.00	0.00	530,900.00	530,900.00	10.0%
Payments to County Offices		7142	760,877.00	0.00	760,877.00	760,877.00	0.00	760,877.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			760,877.00	482,515.00	1,243,392.00	760,877.00	530,900.00	1,291,777.00	3.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(4,617,049.00)	4,617,049.00	0.00	(3,586,570.00)	3,586,570.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(767,323.00)	0.00	(767,323.00)	(953,359.00)	0.00	(953,359.00)	24.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,384,372.00)	4,617,049.00	(767,323.00)	(4,539,929.00)	3,586,570.00	(953,359.00)	24.2%
TOTAL, EXPENDITURES			180,839,491.00	168,210,718.00	349,050,209.00	191,282,401.00	143,832,398.00	335,114,799.00	-4.0%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	935,000.00	0.00	935,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			935,000.00	0.00	935,000.00	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(56,247,501.00)	56,247,501.00	0.00	(60,333,455.00)	60,333,455.00	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			(56,247,501.00)	56,247,501.00	0.00	(60,333,455.00)	60,333,455.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(57,182,501.00)	56,247,501.00	(935,000.00)	(60,333,455.00)	60,333,455.00	0.00	-100.0%



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

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	199,846,217.00	0.00	199,846,217.00	192,637,845.00	0.00	192,637,845.00	-3.6%
2) Federal Revenue		8100-8299	43,000.00	50,537,939.00	50,580,939.00	43,000.00	19,534,766.00	19,577,766.00	-61.3%
3) Other State Revenue		8300-8599	3,182,918.00	50,090,946.00	53,273,864.00	3,163,212.00	46,319,969.00	49,483,181.00	-7.1%
4) Other Local Revenue		8600-8799	19,872,704.00	6,277,317.00	26,150,021.00	17,755,622.00	4,897,692.00	22,653,314.00	-13.4%
5) TOTAL, REVENUES			222,944,839.00	106,906,202.00	329,851,041.00	213,599,679.00	70,752,427.00	284,352,106.00	-13.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	96,669,841.00	88,705,253.00	185,375,094.00	98,045,103.00	85,998,548.00	184,043,651.00	-0.7%
2) Instruction - Related Services	2000-2999		26,555,020.00	30,114,636.00	56,669,656.00	28,458,522.00	22,638,291.00	51,096,813.00	-9.8%
3) Pupil Services	3000-3999		13,473,805.00	27,278,246.00	40,752,051.00	16,497,076.00	19,305,544.00	35,802,620.00	-12.1%
4) Ancillary Services	4000-4999		1,883,292.00	15,336.00	1,898,628.00	1,432,090.00	757.00	1,432,847.00	-24.5%
5) Community Services	5000-5999		242,147.00	0.00	242,147.00	128,831.00	0.00	128,831.00	-46.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		18,191,392.00	5,732,192.00	23,923,584.00	20,518,927.00	3,754,505.00	24,273,432.00	1.5%
8) Plant Services	8000-8999		23,063,117.00	15,882,540.00	38,945,657.00	25,440,975.00	11,603,853.00	37,044,828.00	-4.9%
9) Other Outgo	9000-9999		760,877.00	482,515.00	1,243,392.00	760,877.00	530,900.00	1,291,777.00	3.9%
10) TOTAL, EXPENDITURES			180,839,491.00	168,210,718.00	349,050,209.00	191,282,401.00	143,832,398.00	335,114,799.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			42,105,348.00	(61,304,516.00)	(19,199,168.00)	22,317,278.00	(73,079,971.00)	(50,762,693.00)	164.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	935,000.00	0.00	935,000.00	0.00	0.00	0.00	-100.0%
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	(56,247,501.00)	56,247,501.00	0.00	(60,333,455.00)	60,333,455.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,182,501.00)	56,247,501.00	(935,000.00)	(60,333,455.00)	60,333,455.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,077,153.00)	(5,057,015.00)	(20,134,168.00)	(38,016,177.00)	(12,746,516.00)	(50,762,693.00)	152.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	75,958,426.00	49,353,021.00	125,311,447.00	60,881,273.00	44,296,006.00	105,177,279.00	-16.1%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,958,426.00	49,353,021.00	125,311,447.00	60,881,273.00	44,296,006.00	105,177,279.00	-16.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,958,426.00	49,353,021.00	125,311,447.00	60,881,273.00	44,296,006.00	105,177,279.00	-16.1%
2) Ending Balance, June 30 (E + F1e)			60,881,273.00	44,296,006.00	105,177,279.00	22,865,096.00	31,549,490.00	54,414,586.00	-48.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	44,296,008.00	44,296,008.00	0.00	31,549,492.00	31,549,492.00	-28.8%
c) Committed									
Stabilization Arrangements		9750	45,400,000.00	0.00	45,400,000.00	6,600,000.00	0.00	6,600,000.00	-85.5%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,400,000.00	0.00	4,400,000.00	6,146,936.00	0.00	6,146,936.00	39.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,499,556.27	0.00	10,499,556.27	10,053,444.00	0.00	10,053,444.00	-4.2%
Unassigned/Unappropriated Amount		9790	131,716.73	(2.00)	131,714.73	64,716.00	(2.00)	64,714.00	-50.9%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	9,603,797.00	10,043,700.00
4201	ESSA: Title III, Immigrant Student Program	2.00	2.00
6266	Educator Effectiveness, FY 2021-22	1,973,661.00	918,928.00
6300	Lottery: Instructional Materials	2,467,154.00	2,752,839.00
6318	Antibias Education Grant	0.00	335.00
6332	CA Community Schools Partnership Act - Implementation Grant	1,807,953.00	1,809,153.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,216,121.00	2,335,977.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	111,719.00	111,719.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	109,621.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	6,128.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,550,160.00	0.00
7085	Learning Communities for School Success Program	1,125,549.00	997,980.00
7311	Classified School Employee Professional Development Block Grant	147,047.00	147,047.00
7339	Dual Enrollment Opportunities	0.00	1,074.00
7399	LCFF Equity Multiplier	285,155.00	285,155.00
7412	A-G Access/Success Grant	428,468.00	23,027.00
7413	A-G Learning Loss Mitigation Grant	210,883.00	10,883.00
7435	Learning Recovery Emergency Block Grant	11,442,290.00	5,300,960.00
7510	Low-Performing Students Block Grant	1.00	1.00
7810	Other Restricted State	2,826.00	2,826.00
9010	Other Restricted Local	6,807,473.00	6,807,886.00
Total, Restricted Balance		44,296,008.00	31,549,492.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	137,887.00	0.00	-100.0%
3) Other State Revenue		8300-8599	913,947.00	911,661.00	-0.3%
4) Other Local Revenue		8600-8799	3,403.00	0.00	-100.0%
5) TOTAL, REVENUES			1,055,237.00	911,661.00	-13.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	381,967.00	486,665.00	27.4%
2) Classified Salaries		2000-2999	181,054.00	125,466.00	-30.7%
3) Employee Benefits		3000-3999	247,764.00	247,568.00	-0.1%
4) Books and Supplies		4000-4999	36,589.00	8,550.00	-76.6%
5) Services and Other Operating Expenditures		5000-5999	121,764.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,562.00	43,412.00	4.5%
9) TOTAL, EXPENDITURES			1,010,700.00	911,661.00	-9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			44,537.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			44,537.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,616.00	128,153.00	53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,616.00	128,153.00	53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,616.00	128,153.00	53.3%
2) Ending Balance, June 30 (E + F1e)			128,153.00	128,153.00	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	128,153.00	128,153.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	137,887.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			137,887.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
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	913,947.00	911,661.00	-0.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			913,947.00	911,661.00	-0.3%
<b>OTHER LOCAL REVENUE</b>					
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	3,403.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,403.00	0.00	-100.0%
TOTAL, REVENUES			1,055,237.00	911,661.00	-13.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	215,419.00	320,117.00	48.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	166,548.00	166,548.00	0.0%
TOTAL, CERTIFICATED SALARIES			381,967.00	486,665.00	27.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	22,515.00	9,433.00	-58.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	130,666.00	59,863.00	-54.2%
Other Classified Salaries		2900	27,873.00	56,170.00	101.5%
TOTAL, CLASSIFIED SALARIES			181,054.00	125,466.00	-30.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	83,006.00	92,954.00	12.0%
PERS		3201-3202	42,363.00	33,938.00	-19.9%
OASDI/Medicare/Alternative		3301-3302	17,979.00	16,654.00	-7.4%
Health and Welfare Benefits		3401-3402	70,508.00	79,341.00	12.5%
Unemployment Insurance		3501-3502	276.00	306.00	10.9%
Workers' Compensation		3601-3602	28,027.00	18,254.00	-34.9%
OPEB, Allocated		3701-3702	5,605.00	6,121.00	9.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			247,764.00	247,568.00	-0.1%
<b>BOOKS AND SUPPLIES</b>					
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	36,589.00	8,550.00	-76.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,589.00	8,550.00	-76.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	1,190.00	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	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	120,574.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,764.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	41,562.00	43,412.00	4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,562.00	43,412.00	4.5%
TOTAL, EXPENDITURES			1,010,700.00	911,661.00	-9.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	137,887.00	0.00	-100.0%
3) Other State Revenue		8300-8599	913,947.00	911,661.00	-0.3%
4) Other Local Revenue		8600-8799	3,403.00	0.00	-100.0%
5) TOTAL, REVENUES			1,055,237.00	911,661.00	-13.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		451,688.00	441,789.00	-2.2%
2) Instruction - Related Services	2000-2999		449,499.00	344,111.00	-23.4%
3) Pupil Services	3000-3999		41,208.00	82,349.00	99.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,562.00	43,412.00	4.5%
8) Plant Services	8000-8999		26,743.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,010,700.00	911,661.00	-9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			44,537.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			44,537.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,616.00	128,153.00	53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,616.00	128,153.00	53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,616.00	128,153.00	53.3%
2) Ending Balance, June 30 (E + F1e)			128,153.00	128,153.00	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	128,153.00	128,153.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
6391		Adult Education Program	71,024.00	71,024.00
9010		Other Restricted Local	57,129.00	57,129.00
Total, Restricted Balance			128,153.00	128,153.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,987,502.00	8,568,596.00	7.3%
4) Other Local Revenue		8600-8799	311,981.00	614,330.00	96.9%
5) TOTAL, REVENUES			8,299,483.00	9,182,926.00	10.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,214,235.00	2,334,922.00	5.5%
2) Classified Salaries		2000-2999	2,353,031.00	3,112,099.00	32.3%
3) Employee Benefits		3000-3999	2,299,692.00	2,618,556.00	13.9%
4) Books and Supplies		4000-4999	882,327.00	380,247.00	-56.9%
5) Services and Other Operating Expenditures		5000-5999	149,964.00	127,791.00	-14.8%
6) Capital Outlay		6000-6999	241,725.00	173,832.00	-28.1%
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	431,013.00	522,661.00	21.3%
9) TOTAL, EXPENDITURES			8,571,987.00	9,270,108.00	8.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(272,504.00)	(87,182.00)	-68.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(272,504.00)	(87,182.00)	-68.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,485,939.00	1,213,435.00	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,485,939.00	1,213,435.00	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,485,939.00	1,213,435.00	-18.3%
2) Ending Balance, June 30 (E + F1e)			1,213,435.00	1,126,253.00	-7.2%
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	1,213,435.00	1,126,253.00	-7.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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	7,823,779.00	8,404,873.00	7.4%
All Other State Revenue	All Other	8590	163,723.00	163,723.00	0.0%
TOTAL, OTHER STATE REVENUE			7,987,502.00	8,568,596.00	7.3%
<b>OTHER LOCAL REVENUE</b>					
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	179,391.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	561,230.00	New
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	132,590.00	53,100.00	-60.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			311,981.00	614,330.00	96.9%
TOTAL, REVENUES			8,299,483.00	9,182,926.00	10.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,759,055.00	1,866,034.00	6.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	175,884.00	180,180.00	2.4%
Other Certificated Salaries		1900	279,296.00	288,708.00	3.4%
TOTAL, CERTIFICATED SALARIES			2,214,235.00	2,334,922.00	5.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,877,335.00	2,624,671.00	39.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	154,278.00	156,064.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	121,731.00	169,548.00	39.3%
Clerical, Technical and Office Salaries		2400	199,687.00	161,816.00	-19.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,353,031.00	3,112,099.00	32.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	505,772.00	547,501.00	8.3%
PERS		3201-3202	695,044.00	881,850.00	26.9%
OASDI/Medicare/Alternative		3301-3302	228,224.00	281,119.00	23.2%
Health and Welfare Benefits		3401-3402	595,225.00	688,867.00	15.7%
Unemployment Insurance		3501-3502	2,258.00	2,718.00	20.4%
Workers' Compensation		3601-3602	227,738.00	163,421.00	-28.2%
OPEB, Allocated		3701-3702	45,431.00	53,080.00	16.8%
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			2,299,692.00	2,618,556.00	13.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	377,489.00	0.00	-100.0%
Materials and Supplies		4300	296,902.00	234,649.00	-21.0%
Noncapitalized Equipment		4400	207,936.00	145,598.00	-30.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			882,327.00	380,247.00	-56.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,104.00	19,531.00	-7.5%
Dues and Memberships		5300	2,245.00	2,245.00	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	14,923.00	14,923.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	52,915.00	29,988.00	-43.3%
Professional/Consulting Services and Operating Expenditures		5800	58,777.00	61,104.00	4.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,964.00	127,791.00	-14.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	173,832.00	173,832.00	0.0%
Buildings and Improvements of Buildings		6200	58,673.00	0.00	-100.0%
Equipment		6400	9,220.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			241,725.00	173,832.00	-28.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	431,013.00	522,661.00	21.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			431,013.00	522,661.00	21.3%
TOTAL, EXPENDITURES			8,571,987.00	9,270,108.00	8.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,987,502.00	8,568,596.00	7.3%
4) Other Local Revenue		8600-8799	311,981.00	614,330.00	96.9%
5) TOTAL, REVENUES			8,299,483.00	9,182,926.00	10.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		6,363,068.00	7,035,194.00	10.6%
2) Instruction - Related Services	2000-2999		1,219,759.00	1,251,134.00	2.6%
3) Pupil Services	3000-3999		52,915.00	29,988.00	-43.3%
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		431,013.00	522,661.00	21.3%
8) Plant Services	8000-8999		505,232.00	431,131.00	-14.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,571,987.00	9,270,108.00	8.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(272,504.00)	(87,182.00)	-68.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(272,504.00)	(87,182.00)	-68.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,485,939.00	1,213,435.00	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,485,939.00	1,213,435.00	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,485,939.00	1,213,435.00	-18.3%
2) Ending Balance, June 30 (E + F1e)			1,213,435.00	1,126,253.00	-7.2%
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	1,213,435.00	1,126,253.00	-7.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	13,800.00	13,800.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	108,090.00	20,908.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	29,590.00	29,590.00
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	65,909.00	65,909.00
6130	Child Development: Center-Based Reserve Account	733,629.00	733,629.00
9010	Other Restricted Local	262,417.00	262,417.00
Total, Restricted Balance		1,213,435.00	1,126,253.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,107,280.00	8,145,420.00	0.5%
3) Other State Revenue		8300-8599	4,134,299.00	4,949,981.00	19.7%
4) Other Local Revenue		8600-8799	293,970.00	142,299.00	-51.6%
5) TOTAL, REVENUES			12,535,549.00	13,237,700.00	5.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,502,179.00	3,857,009.00	10.1%
3) Employee Benefits		3000-3999	1,976,967.00	2,284,998.00	15.6%
4) Books and Supplies		4000-4999	6,520,064.00	6,311,440.00	-3.2%
5) Services and Other Operating Expenditures		5000-5999	250,922.00	282,967.00	12.8%
6) Capital Outlay		6000-6999	110,122.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	294,748.00	387,286.00	31.4%
9) TOTAL, EXPENDITURES			12,655,002.00	13,123,700.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(119,453.00)	114,000.00	-195.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(119,453.00)	114,000.00	-195.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,053,873.00	7,934,420.00	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,053,873.00	7,934,420.00	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,053,873.00	7,934,420.00	-1.5%
2) Ending Balance, June 30 (E + F1e)			7,934,420.00	8,048,420.00	1.4%
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	7,934,420.00	8,048,420.00	1.4%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	8,023,034.00	8,145,420.00	1.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	84,246.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			8,107,280.00	8,145,420.00	0.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,134,299.00	4,949,981.00	19.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,134,299.00	4,949,981.00	19.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	59,716.00	16,171.00	-72.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	228,254.00	114,000.00	-50.1%
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	6,000.00	12,128.00	102.1%
TOTAL, OTHER LOCAL REVENUE			293,970.00	142,299.00	-51.6%
TOTAL, REVENUES			12,535,549.00	13,237,700.00	5.6%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,732,410.00	2,970,160.00	8.7%
Classified Supervisors' and Administrators' Salaries		2300	713,192.00	827,398.00	16.0%
Clerical, Technical and Office Salaries		2400	56,577.00	59,451.00	5.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,502,179.00	3,857,009.00	10.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	898,387.00	1,043,320.00	16.1%
OASDI/Medicare/Alternative		3301-3302	258,786.00	293,657.00	13.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	609,435.00	791,982.00	30.0%
Unemployment Insurance		3501-3502	1,704.00	1,921.00	12.7%
Workers' Compensation		3601-3602	174,012.00	115,705.00	-33.5%
OPEB, Allocated		3701-3702	34,643.00	38,413.00	10.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,976,967.00	2,284,998.00	15.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	108,188.00	94,371.00	-12.8%
Noncapitalized Equipment		4400	10,261.00	615.00	-94.0%
Food		4700	6,401,615.00	6,216,454.00	-2.9%
TOTAL, BOOKS AND SUPPLIES			6,520,064.00	6,311,440.00	-3.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,134.00	4,000.00	87.4%
Dues and Memberships		5300	1,736.00	2,000.00	15.2%
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	112,803.00	112,803.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(76,053.00)	(46,541.00)	-38.8%
Professional/Consulting Services and Operating Expenditures		5800	209,983.00	210,355.00	0.2%
Communications		5900	319.00	350.00	9.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			250,922.00	282,967.00	12.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	110,122.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			110,122.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	294,748.00	387,286.00	31.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			294,748.00	387,286.00	31.4%
TOTAL, EXPENDITURES			12,655,002.00	13,123,700.00	3.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,107,280.00	8,145,420.00	0.5%
3) Other State Revenue		8300-8599	4,134,299.00	4,949,981.00	19.7%
4) Other Local Revenue		8600-8799	293,970.00	142,299.00	-51.6%
5) TOTAL, REVENUES			12,535,549.00	13,237,700.00	5.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		12,360,254.00	12,736,414.00	3.0%
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		294,748.00	387,286.00	31.4%
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			12,655,002.00	13,123,700.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(119,453.00)	114,000.00	-195.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(119,453.00)	114,000.00	-195.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,053,873.00	7,934,420.00	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,053,873.00	7,934,420.00	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,053,873.00	7,934,420.00	-1.5%
2) Ending Balance, June 30 (E + F1e)			7,934,420.00	8,048,420.00	1.4%
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	7,934,420.00	8,048,420.00	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,622,881.00	6,736,881.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	967,820.00	967,820.00
7033	Child Nutrition: School Food Best Practices Apportionment	343,719.00	343,719.00
Total, Restricted Balance		7,934,420.00	8,048,420.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	369,991.00	314,042.00	-15.1%
5) TOTAL, REVENUES			369,991.00	314,042.00	-15.1%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			369,991.00	314,042.00	-15.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			369,991.00	314,042.00	-15.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,354,096.00	10,724,087.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,354,096.00	10,724,087.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,354,096.00	10,724,087.00	3.6%
2) Ending Balance, June 30 (E + F1e)			10,724,087.00	11,038,129.00	2.9%
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	10,724,087.00	11,038,129.00	2.9%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	369,991.00	314,042.00	-15.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			369,991.00	314,042.00	-15.1%
TOTAL, REVENUES			369,991.00	314,042.00	-15.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	369,991.00	314,042.00	-15.1%
5) TOTAL, REVENUES			369,991.00	314,042.00	-15.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			369,991.00	314,042.00	-15.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			369,991.00	314,042.00	-15.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,354,096.00	10,724,087.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,354,096.00	10,724,087.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,354,096.00	10,724,087.00	3.6%
2) Ending Balance, June 30 (E + F1e)			10,724,087.00	11,038,129.00	2.9%
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	10,724,087.00	11,038,129.00	2.9%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,853,934.00	0.00	-100.0%
5) TOTAL, REVENUES			2,853,934.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	323,894.00	1,247,783.00	285.2%
3) Employee Benefits		3000-3999	170,843.00	649,453.00	280.1%
4) Books and Supplies		4000-4999	4,703,930.00	5,027,847.00	6.9%
5) Services and Other Operating Expenditures		5000-5999	953,356.00	246,919.00	-74.1%
6) Capital Outlay		6000-6999	33,447,013.00	19,183,118.00	-42.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			39,599,036.00	26,355,120.00	-33.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(36,745,102.00)	(26,355,120.00)	-28.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	80,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			43,254,898.00	(26,355,120.00)	-160.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,227,112.00	70,482,010.00	158.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,227,112.00	70,482,010.00	158.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,227,112.00	70,482,010.00	158.9%
2) Ending Balance, June 30 (E + F1e)			70,482,010.00	44,126,890.00	-37.4%
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	70,482,010.00	44,126,890.00	-37.4%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,853,934.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,853,934.00	0.00	-100.0%
TOTAL, REVENUES			2,853,934.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	142,653.00	1,055,504.00	639.9%
Clerical, Technical and Office Salaries		2400	181,241.00	192,279.00	6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			323,894.00	1,247,783.00	285.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	27,247.00	30,123.00	10.6%
PERS		3201-3202	48,355.00	294,865.00	509.8%
OASDI/Medicare/Alternative		3301-3302	15,786.00	85,675.00	442.7%
Health and Welfare Benefits		3401-3402	59,860.00	188,254.00	214.5%
Unemployment Insurance		3501-3502	161.00	625.00	288.2%
Workers' Compensation		3601-3602	16,195.00	37,433.00	131.1%
OPEB, Allocated		3701-3702	3,239.00	12,478.00	285.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			170,843.00	649,453.00	280.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	71,704.00	422,018.00	488.6%
Noncapitalized Equipment		4400	4,632,226.00	4,605,829.00	-0.6%
TOTAL, BOOKS AND SUPPLIES			4,703,930.00	5,027,847.00	6.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	28,862.00	14,000.00	-51.5%
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	924,494.00	232,919.00	-74.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			953,356.00	246,919.00	-74.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	253,160.00	269,835.00	6.6%
Land Improvements		6170	34,124.00	22,838.00	-33.1%
Buildings and Improvements of Buildings		6200	32,302,173.00	18,785,451.00	-41.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	857,556.00	104,994.00	-87.8%
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			33,447,013.00	19,183,118.00	-42.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			39,599,036.00	26,355,120.00	-33.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	80,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			80,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			80,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,853,934.00	0.00	-100.0%
5) TOTAL, REVENUES			2,853,934.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		39,599,036.00	26,355,120.00	-33.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			39,599,036.00	26,355,120.00	-33.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(36,745,102.00)	(26,355,120.00)	-28.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	80,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			43,254,898.00	(26,355,120.00)	-160.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,227,112.00	70,482,010.00	158.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,227,112.00	70,482,010.00	158.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,227,112.00	70,482,010.00	158.9%
2) Ending Balance, June 30 (E + F1e)			70,482,010.00	44,126,890.00	-37.4%
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	70,482,010.00	44,126,890.00	-37.4%
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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	70,482,010.00	44,126,890.00
Total, Restricted Balance		70,482,010.00	44,126,890.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	111,200.00	0.00	-100.0%
5) TOTAL, REVENUES			111,200.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	627,743.00	287,995.00	-54.1%
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			627,743.00	287,995.00	-54.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(516,543.00)	(287,995.00)	-44.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(516,543.00)	(287,995.00)	-44.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,059,836.00	2,543,293.00	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,059,836.00	2,543,293.00	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,059,836.00	2,543,293.00	-16.9%
2) Ending Balance, June 30 (E + F1e)			2,543,293.00	2,255,298.00	-11.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,543,293.00	2,255,298.00	-11.3%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	111,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	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			111,200.00	0.00	-100.0%
TOTAL, REVENUES			111,200.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	627,743.00	287,995.00	-54.1%
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			627,743.00	287,995.00	-54.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			627,743.00	287,995.00	-54.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	111,200.00	0.00	-100.0%
5) TOTAL, REVENUES			111,200.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		627,743.00	287,995.00	-54.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			627,743.00	287,995.00	-54.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(516,543.00)	(287,995.00)	-44.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(516,543.00)	(287,995.00)	-44.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,059,836.00	2,543,293.00	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,059,836.00	2,543,293.00	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,059,836.00	2,543,293.00	-16.9%
2) Ending Balance, June 30 (E + F1e)			2,543,293.00	2,255,298.00	-11.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,543,293.00	2,255,298.00	-11.3%
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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	2,543,293.00	2,255,298.00
Total, Restricted Balance		2,543,293.00	2,255,298.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	775.00	0.00	-100.0%
5) TOTAL, REVENUES			775.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			775.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			775.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,635.00	22,410.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,635.00	22,410.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,635.00	22,410.00	3.6%
2) Ending Balance, June 30 (E + F1e)			22,410.00	22,410.00	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	22,410.00	22,410.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
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			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	775.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			775.00	0.00	-100.0%
TOTAL, REVENUES			775.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	775.00	0.00	-100.0%
5) TOTAL, REVENUES			775.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			775.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			775.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,635.00	22,410.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,635.00	22,410.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,635.00	22,410.00	3.6%
2) Ending Balance, June 30 (E + F1e)			22,410.00	22,410.00	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	22,410.00	22,410.00	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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
7710	State School Facilities Projects	22,410.00	22,410.00
Total, Restricted Balance		22,410.00	22,410.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	39,908.00	0.00	-100.0%
5) TOTAL, REVENUES			39,908.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,289.00	1,289.00	0.0%
6) Capital Outlay		6000-6999	700,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			701,289.00	1,289.00	-99.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(661,381.00)	(1,289.00)	-99.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(661,381.00)	(1,289.00)	-99.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,193,089.00	531,708.00	-55.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,193,089.00	531,708.00	-55.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,193,089.00	531,708.00	-55.4%
2) Ending Balance, June 30 (E + F1e)			531,708.00	530,419.00	-0.2%
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	310,775.00	310,775.00	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	220,933.00	219,644.00	-0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	39,908.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,908.00	0.00	-100.0%
TOTAL, REVENUES			39,908.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,289.00	1,289.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,289.00	1,289.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	700,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			700,000.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			701,289.00	1,289.00	-99.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	39,908.00	0.00	-100.0%
5) TOTAL, REVENUES			39,908.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		701,289.00	1,289.00	-99.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			701,289.00	1,289.00	-99.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(661,381.00)	(1,289.00)	-99.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(661,381.00)	(1,289.00)	-99.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,193,089.00	531,708.00	-55.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,193,089.00	531,708.00	-55.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,193,089.00	531,708.00	-55.4%
2) Ending Balance, June 30 (E + F1e)			531,708.00	530,419.00	-0.2%
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	310,775.00	310,775.00	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	220,933.00	219,644.00	-0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
9010		Other Restricted Local	310,775.00	310,775.00
Total, Restricted Balance			310,775.00	310,775.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	42,005,867.00	42,005,867.00	0.0%
5) TOTAL, REVENUES			42,005,867.00	42,005,867.00	0.0%
<b>B. EXPENDITURES</b>					
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	40,079,498.00	40,079,498.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,079,498.00	40,079,498.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,926,369.00	1,926,369.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,926,369.00	1,926,369.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,969,306.00	33,895,675.00	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,969,306.00	33,895,675.00	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,969,306.00	33,895,675.00	6.0%
2) Ending Balance, June 30 (E + F1e)			33,895,675.00	35,822,044.00	5.7%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	33,895,675.00	35,822,044.00	5.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	40,306,545.00	40,306,545.00	0.0%
Unsecured Roll		8612	427,519.00	427,519.00	0.0%
Prior Years' Taxes		8613	585,600.00	585,600.00	0.0%
Supplemental Taxes		8614	599,485.00	599,485.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	86,718.00	86,718.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,005,867.00	42,005,867.00	0.0%
TOTAL, REVENUES			42,005,867.00	42,005,867.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	29,855,000.00	29,855,000.00	0.0%
Bond Interest and Other Service Charges		7434	10,224,498.00	10,224,498.00	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)			40,079,498.00	40,079,498.00	0.0%
TOTAL, EXPENDITURES			40,079,498.00	40,079,498.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	42,005,867.00	42,005,867.00	0.0%
5) TOTAL, REVENUES			42,005,867.00	42,005,867.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	40,079,498.00	40,079,498.00	0.0%
10) TOTAL, EXPENDITURES			40,079,498.00	40,079,498.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,926,369.00	1,926,369.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,926,369.00	1,926,369.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,969,306.00	33,895,675.00	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,969,306.00	33,895,675.00	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,969,306.00	33,895,675.00	6.0%
2) Ending Balance, June 30 (E + F1e)			33,895,675.00	35,822,044.00	5.7%
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	33,895,675.00	35,822,044.00	5.7%
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	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,058,508.00	8,977,000.00	-36.1%
5) TOTAL, REVENUES			14,058,508.00	8,977,000.00	-36.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	284,710.00	172,480.00	-39.4%
3) Employee Benefits		3000-3999	147,574.00	106,297.00	-28.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,698,459.00	9,699,099.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,130,743.00	9,977,876.00	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,927,765.00	(1,000,876.00)	-125.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	935,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			935,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			4,862,765.00	(1,000,876.00)	-120.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	17,898,642.00	22,761,407.00	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,898,642.00	22,761,407.00	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,898,642.00	22,761,407.00	27.2%
2) Ending Net Position, June 30 (E + F1e)			22,761,407.00	21,760,531.00	-4.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	22,761,407.00	21,760,531.00	-4.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,372,289.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	12,490,000.00	8,800,000.00	-29.5%
All Other Fees and Contracts		8689	177,900.00	177,000.00	-0.5%
Other Local Revenue					
All Other Local Revenue		8699	18,319.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,058,508.00	8,977,000.00	-36.1%
TOTAL, REVENUES			14,058,508.00	8,977,000.00	-36.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	113,175.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	171,535.00	172,480.00	0.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			284,710.00	172,480.00	-39.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	68,764.00	46,656.00	-32.2%
OASDI/Medicare/Alternative		3301-3302	18,883.00	13,195.00	-30.1%
Health and Welfare Benefits		3401-3402	42,708.00	39,460.00	-7.6%
Unemployment Insurance		3501-3502	136.00	87.00	-36.0%
Workers' Compensation		3601-3602	14,236.00	5,174.00	-63.7%
OPEB, Allocated		3701-3702	2,847.00	1,725.00	-39.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			147,574.00	106,297.00	-28.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	213.00	213.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	320,701.00	320,701.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,860.00	1,860.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	9,375,685.00	9,376,325.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,698,459.00	9,699,099.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			10,130,743.00	9,977,876.00	-1.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	935,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			935,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			935,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,058,508.00	8,977,000.00	-36.1%
5) TOTAL, REVENUES			14,058,508.00	8,977,000.00	-36.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		10,130,743.00	9,977,876.00	-1.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,130,743.00	9,977,876.00	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,927,765.00	(1,000,876.00)	-125.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	935,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			935,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			4,862,765.00	(1,000,876.00)	-120.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	17,898,642.00	22,761,407.00	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,898,642.00	22,761,407.00	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,898,642.00	22,761,407.00	27.2%
2) Ending Net Position, June 30 (E + F1e)			22,761,407.00	21,760,531.00	-4.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	22,761,407.00	21,760,531.00	-4.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	22,761,407.00	21,760,531.00
Total, Restricted Net Position		22,761,407.00	21,760,531.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,098.00	0.00	-100.0%
5) TOTAL, REVENUES			1,098.00	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,098.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,098.00	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,997.00	32,095.00	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,997.00	32,095.00	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,997.00	32,095.00	3.5%
2) Ending Net Position, June 30 (E + F1e)			32,095.00	32,095.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	32,095.00	32,095.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	1,098.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,098.00	0.00	-100.0%
TOTAL, REVENUES			1,098.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,098.00	0.00	-100.0%
5) TOTAL, REVENUES			1,098.00	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,098.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,098.00	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,997.00	32,095.00	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,997.00	32,095.00	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,997.00	32,095.00	3.5%
2) Ending Net Position, June 30 (E + F1e)			32,095.00	32,095.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	32,095.00	32,095.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	32,095.00	32,095.00
Total, Restricted Net Position		32,095.00	32,095.00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	12,844.19	12,844.19	13,886.99	12,597.00	12,597.00	13,176.97
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	12,844.19	12,844.19	13,886.99	12,597.00	12,597.00	13,176.97
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	107.92	107.92	107.92	107.92	107.92	107.92
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	107.92	107.92	107.92	107.92	107.92	107.92
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	12,952.11	12,952.11	13,994.91	12,704.92	12,704.92	13,284.89
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			118,195,187.28	101,106,387.87	97,582,586.22	85,649,372.99	83,074,624.76	69,490,173.93	96,042,131.40	98,728,354.73
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		5,264,336.44	4,576,524.43	8,918,015.59	8,272,292.28	8,237,743.60	8,918,015.59	8,249,928.75	5,818,161.77
Property Taxes	8020- 8079		1,313,583.20	3,309,233.18	0.00	0.00	1,263,757.11	38,632,558.39	13,872,295.17	4,937,995.76
Miscellaneous Funds	8080- 8099		(488,041.27)	(976,082.53)	(650,721.69)	(650,721.69)	(650,721.69)	0.00	(1,126,139.83)	0.00
Federal Revenue	8100- 8299		292,815.19	(292,815.19)	13,357.84	3,381,545.89	257,523.48	211,399.08	3,543,875.86	780,181.76
Other State Revenue	8300- 8599		1,322,643.27	1,213,752.87	3,162,627.35	7,270,182.77	3,011,797.18	4,063,665.10	3,148,639.92	2,403,076.54
Other Local Revenue	8600- 8799		715,301.46	891,277.01	1,435,205.81	1,677,613.22	2,168,756.76	1,570,467.78	981,194.13	2,310,299.29
Interfund Transfers In	8900- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			8,420,638.29	8,721,889.77	12,878,484.90	19,950,912.47	14,288,856.44	53,396,105.95	28,669,794.00	16,249,715.12
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999			1,853,986.20	8,712,025.55	9,969,376.20	9,961,750.15	10,194,802.17	9,960,313.53	10,099,485.96
Classified Salaries	2000- 2999		1,724,370.49	3,202,328.84	4,243,876.95	4,566,965.30	4,533,235.87	4,111,977.72	3,947,752.04	4,445,692.83
Employee Benefits	3000- 3999		720,519.34	2,762,545.28	6,267,358.55	6,536,681.48	6,633,121.12	6,757,952.27	6,637,928.26	7,961,936.56
Books and Supplies	4000- 4999		160,037.01	982,600.78	1,458,427.45	2,581,986.42	1,370,661.14	487,877.63	821,095.56	942,394.56
Services	5000- 5999		2,150,063.00	2,435,688.62	3,597,244.26	2,516,323.48	6,335,066.58	5,454,367.00	4,549,867.45	4,832,685.29
Capital Outlay	6000- 6999		5,693.48	58,425.25	890,027.15	27,029.27	56,597.21	50,788.71	88,617.18	30,408.73
Other Outgo	7000- 7499		30,671.85	30,671.85	55,209.95	55,209.95	431,993.13	55,209.95	55,880.68	81,769.78
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,791,355.18	11,326,246.83	25,224,169.85	26,253,572.09	29,322,425.19	27,112,975.45	26,061,454.68	28,394,373.72
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	126,147.77	3,012,437.29	829,011.61	5,173,293.91	158,594.00	970,562.96	107,553.60	2,481,433.44
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	126,147.77	3,012,437.29	829,011.61	5,173,293.91	158,594.00	970,562.96	107,553.60	2,481,433.44
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	20,845,651.85	3,926,921.91	406,162.06	226,461.45	(1,290,872.05)	702,845.95	28,705.68	(1,028,258.30)
Due To Other Funds	9610	0.00	(1,421.55)	4,959.97	10,377.83	1,218,921.07	348.12	(1,109.96)	963.90	(1,567.92)
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	20,844,230.30	3,931,881.88	416,539.89	1,445,382.51	(1,290,523.93)	701,735.99	29,669.58	(1,029,826.22)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(20,718,082.53)	(919,444.59)	412,471.72	3,727,911.39	1,449,117.93	268,826.97	77,884.01	3,511,259.66
E. NET INCREASE/DECREASE (B - C + D)			(17,088,799.41)	(3,523,801.65)	(11,933,213.23)	(2,574,748.23)	(13,584,450.82)	26,551,957.47	2,686,223.33	(8,633,398.94)
F. ENDING CASH (A + E)			101,106,387.87	97,582,586.22	85,649,372.99	83,074,624.76	69,490,173.93	96,042,131.40	98,728,354.73	90,094,955.79
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		90,094,955.79	75,771,067.99	89,937,839.23	88,707,627.54				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,590,459.74	6,826,995.81	5,818,161.77	8,445,084.25	0.00	0.00	84,935,720.00	84,935,720.00
Property Taxes	8020-8079	379,617.82	28,345,187.92	17,048,130.54	7,779,597.91	0.00	0.00	116,881,957.00	116,881,957.00
Miscellaneous Funds	8080-8099	(1,820,338.32)	(726,125.75)	(1,180,811.36)	(910,127.87)	0.00	0.00	(9,179,832.00)	(9,179,832.00)
Federal Revenue	8100-8299	(2,674,247.29)	3,858,155.80	519,034.33	9,686,939.25	0.00	0.00	19,577,766.00	19,577,766.00
Other State Revenue	8300-8599	3,258,536.48	5,250,386.20	3,045,712.47	12,332,160.84	0.00	0.00	49,483,181.00	49,483,181.00
Other Local Revenue	8600-8799	2,253,154.48	2,513,237.32	2,077,651.06	4,059,155.67	0.00	0.00	22,653,314.00	22,653,314.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		6,987,182.91	46,067,837.29	27,327,878.81	41,392,810.04	0.00	0.00	284,352,106.00	284,352,106.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	10,509,587.07	9,934,851.02	10,012,440.53	19,796,826.62	0.00	0.00	111,005,445.00	111,005,445.00
Classified Salaries	2000-2999	4,695,067.85	4,466,991.27	4,555,150.37	4,456,632.47	0.00	0.00	48,950,042.00	48,950,042.00
Employee Benefits	3000-3999	7,680,818.79	7,031,472.60	7,591,475.17	17,611,654.58	0.00	0.00	84,193,464.00	84,193,464.00
Books and Supplies	4000-4999	1,010,429.02	650,157.91	1,138,804.87	5,416,666.66	0.00	0.00	17,021,139.00	17,021,139.00
Services	5000-5999	6,289,824.76	7,097,428.99	5,206,737.46	21,306,568.11	0.00	0.00	71,771,865.00	71,771,865.00
Capital Outlay	6000-6999	70,738.16	73,475.10	98,590.86	384,034.89	0.00	0.00	1,834,426.00	1,834,426.00
Other Outgo	7000-7499	81,769.78	81,769.78	81,769.78	(703,508.00)	0.00	0.00	338,418.49	338,418.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		30,338,235.43	29,336,146.68	28,684,969.04	68,268,875.34	0.00	0.00	335,114,799.49	335,114,799.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	7,993,450.50	333,487.15	(413,553.16)	(25,313,261.18)	0.00	0.00	(4,540,842.11)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00		0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		7,993,450.50	333,487.15	(413,553.16)	(25,313,261.18)	0.00	0.00	(4,540,842.11)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,034,162.01)	783,242.22	(543,569.82)	(27,307,549.94)	0.00	0.00	(4,284,421.01)	
Due To Other Funds	9610	447.80	2,115,164.31	3,138.11	(60.50)	0.00	0.00	3,350,161.17	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(1,033,714.21)	2,898,406.52	(540,431.71)	(27,307,610.44)	0.00	0.00	(934,259.83)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		9,027,164.71	(2,564,919.37)	126,878.55	1,994,349.26	0.00	0.00	(3,606,582.28)	
E. NET INCREASE/DECREASE (B - C + D)		(14,323,887.80)	14,166,771.24	(1,230,211.68)	(24,881,716.03)	0.00	0.00	(54,369,275.77)	(50,762,693.00)
F. ENDING CASH (A + E)		75,771,067.99	89,937,839.23	88,707,627.54	63,825,911.51				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								63,825,911.51	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			63,825,911.51	49,313,124.36	47,408,300.14	38,208,579.52	37,740,629.33	26,708,764.47	55,379,462.98	59,842,740.85
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,385,905.85	4,682,210.18	9,123,959.48	8,463,324.46	8,427,977.95	9,123,959.48	8,440,444.49	5,952,520.67
Property Taxes	8020-8079		1,313,583.20	3,309,233.18	0.00	0.00	1,263,757.11	38,632,558.39	13,872,295.17	4,937,995.76
Miscellaneous Funds	8080-8099		(500,629.88)	(1,001,259.75)	(667,506.51)	(667,506.51)	(667,506.51)	0.00	(1,155,187.66)	0.00
Federal Revenue	8100-8299		269,520.25	(269,520.25)	12,295.15	3,112,526.69	237,036.18	194,581.21	3,261,942.49	718,114.33
Other State Revenue	8300-8599		1,262,006.44	1,158,108.14	3,017,636.09	6,936,879.84	2,873,720.76	3,877,365.59	3,004,289.91	2,292,907.03
Other Local Revenue	8600-8799		770,956.49	960,624.08	1,546,874.02	1,808,142.28	2,337,499.94	1,692,660.24	1,057,537.32	2,490,055.38
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			8,501,342.35	8,839,395.57	13,033,258.23	19,653,366.76	14,472,485.42	53,521,124.90	28,481,321.73	16,391,593.17
C. DISBURSEMENTS										
Certificated Salaries	1000-1999			1,740,416.97	8,178,354.92	9,358,684.33	9,351,525.42	9,570,301.43	9,350,176.81	9,480,823.98
Classified Salaries	2000-2999		1,677,971.08	3,116,160.50	4,129,682.60	4,444,077.28	4,411,255.44	4,001,332.52	3,841,525.83	4,326,068.01
Employee Benefits	3000-3999		706,824.86	2,710,039.21	6,148,238.55	6,412,442.61	6,507,049.29	6,629,507.85	6,511,765.05	7,810,608.71
Books and Supplies	4000-4999		89,372.47	548,732.19	814,457.00	1,441,907.12	765,444.02	272,454.66	458,539.80	526,279.07
Services	5000-5999		1,817,960.65	2,059,468.06	3,041,607.86	2,127,647.92	5,356,541.54	4,611,876.30	3,847,087.27	4,086,220.59
Capital Outlay	6000-6999		2,005.16	20,576.46	313,453.57	9,519.28	19,932.65	17,886.98	31,209.58	10,709.48
Other Outgo	7000-7499		30,788.69	30,788.69	55,420.27	55,420.27	433,638.80	55,420.27	56,093.55	82,081.28
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,324,922.91	10,226,182.08	22,681,214.78	23,849,698.81	26,845,387.15	25,158,780.00	24,096,397.88	26,322,791.14
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	125,839.40	3,032,046.22	823,003.30	5,056,057.35	159,532.81	959,519.57	105,782.49	2,518,068.43
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	125,839.40	3,032,046.22	823,003.30	5,056,057.35	159,532.81	959,519.57	105,782.49	2,518,068.43
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	18,816,354.45	3,545,518.56	365,215.15	205,725.81	(1,181,824.48)	652,187.61	26,541.25	(953,239.15)
Due To Other Funds	9610	0.00	(1,308.46)	4,565.38	9,552.22	1,121,949.69	320.43	(1,021.66)	887.22	(1,443.18)
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	18,815,045.99	3,550,083.95	374,767.37	1,327,675.50	(1,181,504.06)	651,165.95	27,428.47	(954,682.33)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(18,689,206.59)	(518,037.72)	448,235.93	3,728,381.85	1,341,036.87	308,353.62	78,354.02	3,472,750.76
E. NET INCREASE/DECREASE (B - C + D)			(14,512,787.15)	(1,904,824.23)	(9,199,720.61)	(467,950.20)	(11,031,864.86)	28,670,698.52	4,463,277.87	(6,458,447.20)
F. ENDING CASH (A + E)			49,313,124.36	47,408,300.14	38,208,579.52	37,740,629.33	26,708,764.47	55,379,462.98	59,842,740.85	53,384,293.65
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		53,384,293.65	41,717,057.83	58,191,278.40	58,766,278.83				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,719,560.32	6,984,651.74	5,952,520.67	8,640,106.72	0.00	0.00	86,897,142.00	86,897,142.00
Property Taxes	8020-8079	379,617.82	28,345,187.92	17,048,130.54	7,779,597.91	0.00	0.00	116,881,957.00	116,881,957.00
Miscellaneous Funds	8080-8099	(1,867,292.41)	(744,855.55)	(1,211,269.39)	(933,603.85)	0.00	0.00	(9,416,618.00)	(9,416,618.00)
Federal Revenue	8100-8299	(2,461,497.29)	3,551,219.85	477,742.50	8,916,293.89	0.00	0.00	18,020,255.00	18,020,255.00
Other State Revenue	8300-8599	3,109,148.24	5,009,681.23	2,906,081.20	11,766,790.54	0.00	0.00	47,214,615.00	47,214,615.00
Other Local Revenue	8600-8799	2,428,464.34	2,708,783.29	2,239,305.63	4,374,984.00	0.00	0.00	24,415,887.00	24,415,887.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		7,308,001.02	45,854,668.48	27,412,511.15	40,544,169.20	0.00	0.00	284,013,238.00	284,013,238.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,865,803.62	9,326,274.05	9,399,110.68	18,584,136.79	0.00	0.00	104,205,609.00	104,205,609.00
Classified Salaries	2000-2999	4,568,732.84	4,346,793.36	4,919,126.25	4,336,713.29	0.00	0.00	48,119,438.99	48,119,438.99
Employee Benefits	3000-3999	7,534,833.98	6,897,829.53	7,447,188.46	17,276,920.21	0.00	0.00	82,593,248.30	82,593,248.00
Books and Supplies	4000-4999	564,272.83	363,079.88	635,964.17	3,024,930.79	0.00	0.00	9,505,434.00	9,505,434.00
Services	5000-5999	5,318,287.85	6,001,148.17	4,402,496.03	18,015,519.76	0.00	0.00	60,685,862.00	60,685,862.00
Capital Outlay	6000-6999	24,912.87	25,876.78	34,722.15	135,251.05	0.00	0.00	646,056.00	646,056.00
Other Outgo	7000-7499	82,081.28	82,081.28	82,081.28	(712,780.69)	0.00	0.00	333,115.00	333,115.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		27,958,925.27	27,043,083.05	26,920,689.03	60,660,691.20	0.00	0.00	306,088,763.28	306,088,762.99
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	8,031,043.90	331,547.34	(415,330.86)	(24,927,891.21)	0.00	0.00	(4,200,781.25)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		8,031,043.90	331,547.34	(415,330.86)	(24,927,891.21)	0.00	0.00	(4,200,781.25)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(953,056.69)	722,019.99	(501,397.62)	(24,264,276.48)	0.00	0.00	(3,520,231.61)	
Due To Other Funds	9610	412.17	1,946,892.21	2,888.46	(55.69)	0.00	0.00	3,083,638.79	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(952,644.52)	2,668,912.20	(498,509.16)	(24,264,332.17)	0.00	0.00	(436,592.82)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		8,983,688.42	(2,337,364.86)	83,178.30	(663,559.04)	0.00	0.00	(3,764,188.43)	
E. NET INCREASE/DECREASE (B - C + D)		(11,667,235.82)	16,474,220.57	575,000.43	(20,780,081.03)	0.00	0.00	(25,839,713.72)	(22,075,524.99)
F. ENDING CASH (A + E)		41,717,057.83	58,191,278.40	58,766,278.83	37,986,197.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								37,986,197.79	



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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	113,751,720.00	301	0.00	303	113,751,720.00	305	625,072.00	13,248,342.00	307	100,503,378.00	309
2000 - Classified Salaries	52,289,206.00	311	199,113.00	313	52,090,093.00	315	2,498,936.00	8,554,358.00	317	43,535,735.00	319
3000 - Employee Benefits	85,987,928.00	321	1,679,955.00	323	84,307,973.00	325	1,362,114.00	13,033,660.00	327	71,274,313.00	329
4000 - Books, Supplies Equip Replace. (6500)	15,508,178.00	331	234,590.00	333	15,273,588.00	335	824,493.00	7,448,918.00	337	7,824,670.00	339
5000 - Services . . . & 7300 - Indirect Costs	75,252,283.00	341	138,472.00	343	75,113,811.00	345	34,182,819.00	52,450,742.00	347	22,663,069.00	349
TOTAL					340,537,185.00	365	TOTAL			245,801,165.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	82,016,660.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	7,969,247.00	380
3. STRS. . . . .	3101 & 3102	21,135,812.00	382
4. PERS. . . . .	3201 & 3202	2,859,488.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,962,485.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	15,274,062.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	48,963.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	4,517,394.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		135,784,111.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		14,113.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .		135,784,111.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		55.24%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .		
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	55.24%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	245,801,165.00	
	0.00	
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>		
adjustments entered in Part I, Column 4b was to exclude and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.		

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	111,005,445.00	301	0.00	303	111,005,445.00	305	589,422.00	9,673,868.63	307	101,331,576.37	309
2000 - Classified Salaries	48,950,042.00	311	101,319.00	313	48,848,723.00	315	2,286,693.00	13,496,944.80	317	35,351,778.20	319
3000 - Employee Benefits	84,193,464.00	321	1,614,623.00	323	82,578,841.00	325	1,331,981.00	19,784,258.26	327	62,794,582.74	329
4000 - Books, Supplies Equip Replace. (6500)	17,027,195.00	331	309,621.00	333	16,717,574.00	335	848,457.00	8,306,947.92	337	8,410,626.08	339
5000 - Services . . & 7300 - Indirect Costs	70,818,506.00	341	575,985.00	343	70,242,521.00	345	32,891,071.00	32,317,084.00	347	37,925,437.00	349
TOTAL					329,393,104.00	365	TOTAL			245,814,000.39	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	136,399,392.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	10,798.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	0.00	396
14. TOTAL SALARIES AND BENEFITS.	136,399,392.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	55.49%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.49%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	245,814,000.39	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

adjustments entered in Part I, Column 4b was to exclude and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.


Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	349,985,209.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	48,638,819.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	242,147.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	4,792,365.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	935,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,857.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,973,369.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	119,453.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				295,492,474.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				12,952.11
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,814.23

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	248,643,807.56	19,147.66
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	248,643,807.56	19,147.66
B. Required effort (Line A.2 times 90%)	223,779,426.80	17,232.89
C. Current year expenditures (Line I.E and Line II.B)	295,492,474.00	22,814.23
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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



**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 10,706,147.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 239,676,209.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.47%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 10,698,751.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 6,136,828.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	300,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,691,295.71
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,826,874.71
9. Carry-Forward Adjustment (Part IV, Line F)	(1,242,213.86)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,584,660.85
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	184,977,684.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	56,620,186.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	39,738,779.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,870,304.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	242,147.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,185,525.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	501,543.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	236,492.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	36,145,297.29
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	969,138.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,887,254.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,848,517.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	339,222,866.29
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.55%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.18%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	18,826,874.71
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(1,263,387.87)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(780,055.75)
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.68%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.68%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.68%) times Part III, Line B19); zero if positive	(2,484,427.72)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(2,484,427.72)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.82%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1242213.86) is applied to the current year calculation and the remainder (\$-1242213.86) is deferred to one or more future years:	5.18%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-828142.57) is applied to the current year calculation and the remainder (\$-1656285.15) is deferred to one or more future years:	5.31%
LEA request for Option 1, Option 2, or Option 3	2
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(1,242,213.86)

Approved  
indirect cost  
rate: 5.68%

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Highest rate  
used in any  
program: 5.68%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,640,958.00	282,048.00	5.00%
01	3010	6,126,535.00	347,987.00	5.68%
01	3182	364,757.00	20,718.00	5.68%
01	3212	288,566.00	4,457.00	1.54%
01	3213	19,962,337.00	1,133,860.00	5.68%
01	3310	4,765,609.00	270,676.00	5.68%
01	3311	101,488.00	5,764.00	5.68%
01	3315	240,406.00	13,639.00	5.67%
01	3327	159,054.00	9,034.00	5.68%
01	3345	947.00	53.00	5.60%
01	3384	48,957.00	2,769.00	5.66%
01	3385	80,192.00	4,554.00	5.68%
01	3395	14,011.00	796.00	5.68%
01	3550	202,935.00	10,146.00	5.00%
01	4035	893,616.00	50,757.00	5.68%
01	4203	361,931.00	20,557.00	5.68%
01	5630	73,743.00	4,188.00	5.68%
01	5632	32,966.00	1,872.00	5.68%
01	5634	109,299.00	6,208.00	5.68%
01	5810	8,375,103.00	460,978.00	5.50%
01	6010	3,593,448.00	179,672.00	5.00%
01	6053	275,777.00	15,664.00	5.68%
01	6054	70,720.00	4,017.00	5.68%
01	6266	776,322.00	44,095.00	5.68%
01	6318	94,625.00	5,375.00	5.68%
01	6332	1,630,822.00	92,631.00	5.68%
01	6385	55,626.00	3,160.00	5.68%
01	6387	707,663.00	40,195.00	5.68%
01	6388	1,144,124.00	45,765.00	4.00%
01	6510	214,558.00	12,187.00	5.68%
01	6515	2,979.00	169.00	5.67%
01	6520	137,424.00	7,806.00	5.68%
01	6546	978,718.00	55,591.00	5.68%
01	6547	596,354.00	33,873.00	5.68%
01	6762	2,022,935.00	114,902.00	5.68%
01	7085	264,695.00	15,034.00	5.68%
01	7220	312,956.00	17,776.00	5.68%
01	7339	72,210.00	4,102.00	5.68%

01	7370	23,994.00	1,363.00	5.68%
01	7399	162,250.00	9,216.00	5.68%
01	7412	145,164.00	8,245.00	5.68%
01	7413	133,996.00	7,611.00	5.68%
01	7435	6,500,811.00	369,245.00	5.68%
01	7810	33,721.00	1,915.00	5.68%
01	8150	9,848,389.00	559,389.00	5.68%
01	9010	8,212,349.00	316,990.00	3.86%
11	6391	831,251.00	41,562.00	5.00%
12	5059	6,640.00	377.00	5.68%
12	6105	7,238,784.00	411,163.00	5.68%
12	9010	490,102.00	19,473.00	3.97%
13	5310	4,287,860.00	216,966.00	5.06%
13	5320	1,537,194.00	77,782.00	5.06%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	2,788,417.00		2,173,165.00	4,961,582.00
2. State Lottery Revenue	8560	2,406,000.00		979,000.00	3,385,000.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,194,417.00	0.00	3,152,165.00	8,346,582.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	499,504.00		0.00	499,504.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	213,688.00		0.00	213,688.00
4. Books and Supplies	4000-4999	0.00		685,011.00	685,011.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		713,192.00	0.00	685,011.00	1,398,203.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	4,481,225.00	0.00	2,467,154.00	6,948,379.00
<b>D. COMMENTS:</b>					

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

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

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

19 64881 0000000  
Form SIAA  
F8BTRX6GZW(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	23,138.00	0.00	0.00	(767,323.00)				
Other Sources/Uses Detail					0.00	935,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	41,562.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	52,915.00	0.00	431,013.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(76,053.00)	294,748.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

19 64881 0000000  
Form SIAA  
F8BTRX6GZW(2024-25)

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



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					935,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	76,053.00	(76,053.00)	767,323.00	(767,323.00)	935,000.00	935,000.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	16,553.00	0.00	0.00	(953,359.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	43,412.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	29,988.00	0.00	522,661.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(46,541.00)	387,286.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	46,541.00	(46,541.00)	953,359.00	(953,359.00)	0.00	0.00		



# BOARD CERTIFICATION

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place:

Date:

Adoption Date: June 27, 2024

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place:

Date:

Time:

Contact person for additional information on the budget reports:

Name: Kingsley Udo

Title: Interim Chief Business Officer

Telephone: 626.396.3600 Ext. 88151

E-mail: udo.kingsley@pusd.us

Criteria and Standards Review Summary

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

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



**Budget, July 1**  
**FINANCIAL REPORTS**  
**2024-25 Budget**  
**School District Certification**

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/27/2024	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 14,757,583.00
Less: Amount of total liabilities reserved in budget:	\$ 7,002,020.00
Estimated accrued but unfunded liabilities:	\$ 7,755,563.00

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 27, 2024

For additional information on this certification, please contact:

Name: Kingsley Udo  
Title: Interim Chief Business Officer  
Telephone: 626.396.3600 Ext. 88151  
E-mail: udo.kingsley@pusd.us

# CRITERIA AND STANDARDS

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	12,597.00	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)	District Regular	15,148	15,014	
	Charter School			
	Total ADA	15,148	15,014	0.9% Met
Second Prior Year (2022-23)	District Regular	14,323	14,653	
	Charter School			
	Total ADA	14,323	14,653	N/A Met
First Prior Year (2023-24)	District Regular	13,991	13,887	
	Charter School		0	
	Total ADA	13,991	13,887	0.7% Met
Budget Year (2024-25)	District Regular	13,177		
	Charter School	0		
	Total ADA	13,177		

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	14,962	14,542		
Charter School				
<b>Total Enrollment</b>	<b>14,962</b>	<b>14,542</b>	<b>2.8%</b>	<b>Not Met</b>
Second Prior Year (2022-23)				
District Regular	14,242	14,141		
Charter School				
<b>Total Enrollment</b>	<b>14,242</b>	<b>14,141</b>	<b>0.7%</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	13,741	13,951		
Charter School				
<b>Total Enrollment</b>	<b>13,741</b>	<b>13,951</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	13,733			
Charter School				
<b>Total Enrollment</b>	<b>13,733</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

2a. 21-22 - We expected to return to normalcy but instead realized a larger than normal decline due to the lingering impact of (required if NOT met) COVID and this was a State-wide issue.

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

**Explanation:**  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	12,995	14,542	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>12,995</b>	<b>14,542</b>	<b>89.4%</b>
Second Prior Year (2022-23)			
District Regular	12,943	14,141	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>12,943</b>	<b>14,141</b>	<b>91.5%</b>
First Prior Year (2023-24)			
District Regular	12,844	13,951	
Charter School			
<b>Total ADA/Enrollment</b>	<b>12,844</b>	<b>13,951</b>	<b>92.1%</b>
Historical Average Ratio:			91.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	12,597	13,733		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>12,597</b>	<b>13,733</b>	<b>91.7%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	12,408	13,528		
Charter School				
<b>Total ADA/Enrollment</b>	<b>12,408</b>	<b>13,528</b>	<b>91.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	12,223	13,325		
Charter School				
<b>Total ADA/Enrollment</b>	<b>12,223</b>	<b>13,325</b>	<b>91.7%</b>	<b>Not Met</b>

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

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

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

Explanation:  
(required if NOT met)

Enrollment ratio is projected slightly higher based on the inter-departmental projections review; TK program expansion; Credit recovery program and 2023-24 actual ratio.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	13,994.91	13,284.89	12,919.11	12,764.02
b.	Prior Year ADA (Funded)		13,994.91	13,284.89	12,919.11
c.	Difference (Step 1a minus Step 1b)		(710.02)	(365.78)	(155.09)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(5.07%)	(2.75%)	(1.20%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		199,846,217.00	192,637,845.00	192,662,481.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		2,138,354.52	5,644,288.86	5,934,004.41
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(4.00%)	.18%	1.88%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-5.00% to -3.00%	-0.82% to 1.18%	0.88% to 2.88%



4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	116,881,957.00	116,881,957.00	116,881,957.00	116,881,957.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	208,598,831.00	201,817,677.00	202,079,099.00	205,633,470.00
District's Projected Change in LCFF Revenue:		(3.25%)	.13%	1.76%
LCFF Revenue Standard		-5.00% to -3.00%	-0.82% to 1.18%	0.88% to 2.88%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

2024-25: Significantly reduced COLA and the phase out of the "hold harmless" impact on the 3 year average used in LCFF calculation 25-26: Slightly increased COLA but offset by decline in enrollment and use of actual enrollment in LCFF formula.



6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(4.00%)	.18%	1.88%
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-14.00% to 6.00%</b>	<b>-9.82% to 10.18%</b>	<b>-8.12% to 11.88%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.00% to 1.00%	-4.82% to 5.18%	-3.12% to 6.88%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	50,580,939.00		
Budget Year (2024-25)	19,577,766.00	(61.29%)	Yes
1st Subsequent Year (2025-26)	18,020,255.00	(7.96%)	Yes
2nd Subsequent Year (2026-27)	17,346,397.00	(3.74%)	Yes

**Explanation:**  
(required if Yes)

Change is outside the range because we spent down the "one-time" funds in 2023-24 with little or no carry over into 24-25 fiscal year.

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

First Prior Year (2023-24)	53,273,864.00		
Budget Year (2024-25)	49,483,181.00	(7.12%)	No
1st Subsequent Year (2025-26)	47,214,615.00	(4.58%)	No
2nd Subsequent Year (2026-27)	46,927,262.00	(.61%)	No

**Explanation:**  
(required if Yes)

Change is outside the range because we spent down the "one-time" funds in 2023-24 with little or no carry over into 24-25 fiscal year.

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

First Prior Year (2023-24)	26,150,021.00		
Budget Year (2024-25)	22,653,314.00	(13.37%)	Yes
1st Subsequent Year (2025-26)	24,415,887.00	7.78%	Yes
2nd Subsequent Year (2026-27)	22,202,684.00	(9.06%)	Yes

**Explanation:**  
(required if Yes)

Significant drop in interest revenue because of "one-time" funds (cash) going away - ended. In 23-24 we generated over \$4mil in interest revenue and dropped to a little over \$1mil the following year and further in subsequent years as the programs are phased out.

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

First Prior Year (2023-24)	15,502,122.00		
Budget Year (2024-25)	17,021,139.00	9.80%	Yes
1st Subsequent Year (2025-26)	9,505,434.00	(44.16%)	Yes
2nd Subsequent Year (2026-27)	8,891,307.00	(6.46%)	Yes

**Explanation:**

(required if Yes)

The district is in a multi-year book adoption program-hence the increases.

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

First Prior Year (2023-24)	76,019,606.00		
Budget Year (2024-25)	71,771,865.00	(5.59%)	No
1st Subsequent Year (2025-26)	60,685,862.00	(15.45%)	Yes
2nd Subsequent Year (2026-27)	59,134,257.00	(2.56%)	No

**Explanation:**

(required if Yes)

The reduction is part of the fiscal stabilization activities.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)	130,004,824.00		
Budget Year (2024-25)	91,714,261.00	(29.45%)	Not Met
1st Subsequent Year (2025-26)	89,650,757.00	(2.25%)	Met
2nd Subsequent Year (2026-27)	86,476,343.00	(3.54%)	Met

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

First Prior Year (2023-24)	91,521,728.00		
Budget Year (2024-25)	88,793,004.00	(2.98%)	Met
1st Subsequent Year (2025-26)	70,191,296.00	(20.95%)	Not Met
2nd Subsequent Year (2026-27)	68,025,564.00	(3.09%)	Met

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

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

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

**Explanation:**

Federal Revenue

(linked from 6B

if NOT met)

Change is outside the range because we spent down the "one-time" funds in 2023-24 with little or no carry over into 24-25 fiscal year.

**Explanation:**

Other State Revenue

(linked from 6B

if NOT met)

Change is outside the range because we spent down the "one-time" funds in 2023-24 with little or no carry over into 24-25 fiscal year.

**Explanation:**

Other Local Revenue

(linked from 6B

if NOT met)

Significant drop in interest revenue because of "one-time" funds (cash) going away - ended. In 23-24 we generated over \$4mil in interest revenue and dropped to a little over \$1mil the following year and further in subsequent years as the programs are phased out.

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

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

The district is in a multi-year book adoption program-hence the increases.

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

The reduction is part of the fiscal stabilization activities.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

326,354,235.00

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

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution  
(Line 2c times 3%)

to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

326,354,235.00

9,790,627.05

10,413,007.00

Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

**Explanation:**

(required if NOT met  
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	56,124,087.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	7,713,593.00	8,893,318.00	10,499,556.27
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,157,815.77	6,800,072.63	131,716.73
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(2.00)	(2.00)	(2.00)
	e. Available Reserves (Lines 1a through 1d)	12,871,406.77	15,693,388.63	66,755,358.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	257,119,754.15	296,443,930.47	349,985,209.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	257,119,754.15	296,443,930.47	349,985,209.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.3%	19.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		1.7%	1.8%	6.4%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	14,722,594.18	141,702,405.07	N/A	Met
Second Prior Year (2022-23)	12,970,606.66	156,794,880.73	N/A	Met
First Prior Year (2023-24)	(15,077,153.00)	181,774,491.00	8.3%	Not Met
Budget Year (2024-25) (Information only )	(38,016,177.00)	191,282,401.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

Increased cost to sustain post covid learning loss mitigation measures, enhance staff compensation, increased mandated costs - SPED, increased utility costs, impact of AB 218; etc



9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2021-22)	47,917,226.00	47,917,225.50	0.0%	Met
Second Prior Year (2022-23)	55,412,202.00	62,987,818.68	N/A	Met
First Prior Year (2023-24)	60,237,183.68	75,958,426.00	N/A	Met
Budget Year (2024-25) (Information only)	60,881,273.00			

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

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	63,825,911.51	Met

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

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

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

Explanation:  
(required if NOT met)

10. **CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	12,597	12,407	12,223
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	335,114,799.00	305,602,217.00	297,940,172.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	335,114,799.00	305,602,217.00	297,940,172.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,053,443.97	9,168,066.51	8,938,205.16
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		10,053,443.97	9,168,066.51	8,938,205.16

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	6,600,000.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,053,444.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	64,716.00	9,471,829.00	(1,092,660.00)
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(2.00)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	11,038,129.00	11,038,129.00	11,038,129.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	27,756,287.00	20,509,958.00	9,945,469.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.28%	6.71%	3.34%
District's Reserve Standard (Section 10B, Line 7):		10,053,443.97	9,168,066.51	8,938,205.16
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

Yes

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

AB 218 related "one-time" liability from ASCIP - over \$2mil; budgeted in ESTIMATED Actuals - to be paid with General Fund reserve

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

Yes

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

The fiscal stabilization plan is designed to help phase out the expenditures; and built into the budget.

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

- 1b. If Yes, identify the expenditures:

This was addressed in the FSP -State and Federal COVID funds coming to an end.

**S4. Contingent Revenues**

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

No

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

The district is going out for \$5mil parcel tax and \$900 mil bond this November; however, this contingent revenue was not used in the BUDGET or FSP pending outcome in November

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to  
+\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(56,247,501.00)			
Budget Year (2024-25)	(60,333,455.00)	4,085,954.00	7.3%	Met
1st Subsequent Year (2025-26)	(62,289,124.00)	1,955,669.00	3.2%	Met
2nd Subsequent Year (2026-27)	(63,024,080.00)	734,956.00	1.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	935,000.00			
Budget Year (2024-25)	0.00	(935,000.00)	(100.0%)	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**

(required if NOT met)

Typically we transferred funds from General Fund to Fund 67 General liabilities. However, we have built enough reserves in Fund 67 to cover the expenses.

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases		Fund 40	Fund 40 - 74xx	
Certificates of Participation		Fund 51 - 86xx	Fund 51 - 7433-7434	166,667
General Obligation Bonds		Fund 21	Fund 21	313,070,000
Supp Early Retirement Program		General Fund - 01	392x	0
State School Building Loans		N/A		
Compensated Absences		General Fund - 01		3,158,691

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

TOTAL:				316,395,358

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	166,717	166,717	0	0
General Obligation Bonds	33,805,000	33,805,000	33,805,000	33,805,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	3,158,691	3,158,691	3,158,691	3,158,691
Other Long-term Commitments (continued):				
Total Annual Payments:	37,130,408	37,130,408	36,963,691	36,963,691
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:  
(required if Yes)



**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

The district administers a single employer defined benefit healthcare plan (the Retiree Health Plan). The plan provides medical, dental and prescription drug benefits to all full-time Certificated, Management, and Classified employees between the ages of 55 and 65 and retiring with at least 15 years of service. Part-time employees working at 75% of a full-time assignment also receive full benefits. Benefit provisions are established through negotiations between the district and the bargaining unions representing employees and are renegotiated periodically. Active plan members=1,630 and inactive plan members(beneficiaries) = 45. For fiscal year ended 6-30-22, district contributed 963,236 and the members contributed 222,413. The district performs transfer of assets dedicated to providing benefits to retirees in accordance with the terms of the plan. Currently has over 10mil "committed" in Fund 17 and dedicated to long term liabilities.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
10,000,000	10,000,000

4. OPEB Liabilities

a. Total OPEB liability

33,893,201.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

33,893,201.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

7/1/2022

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

3,018,333.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

1,687,651.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

1,057,002.00

d. Number of retirees receiving OPEB benefits

45.00

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

3,018,333.00	3,018,333.00	3,018,333.00
1,687,651.00	1,664,533.00	1,622,224.00
1,057,002.00	1,057,002.00	1,057,002.00
45.00	45.00	45.00

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

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

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

Yes

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

July 2022- VALUATION DATE. There are five medical options, three of which are offered through the Self-Insured Schools of California JPA (SISC) - (Kaiser, Blue Shield HMO and Blue Shield PPO) and two of which are offered through the Teamsters Misc. Security Trust Fund (Kaiser and Anthem Blue Cross). Eligibility to participate in the various options differs by employee/retiree group.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

14,737,583.00

b. Unfunded liability for self-insurance programs

14,737,583.00

4. Self-Insurance Contributions

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
3,923,084.00	3,923,084.00	3,923,084.00
6,956,420.00	6,956,420.00	6,956,420.00

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	826.70	872.25	872.25	872.25

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

2024-25 FY Negotiations not yet settled. 2nd Interim FSP were already captured in second interim however, the Adopted budget FSP are not yet implemented in position control as such, not reflected in FTE changes.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,252,131.78
--------------

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

Yes	Yes	Yes
15,689,922.00	15,689,922.00	15,689,922.00

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		

--

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

**Certificated (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	565.75	565.75	565.75	565.75

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

2024-25 FY; 2nd Interim FSP were already captured in second interim however, the Adopted budget FSP are not yet implemented in position control as such, not reflected in FTE changes.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

481,100.79

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount included for any tentative salary schedule increases

0 0 0

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

Yes Yes Yes  
9,650,556.00 9,650,556.00

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

**Classified (Non-management) Step and Column Adjustments**

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

Yes Yes Yes

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

Yes Yes Yes  
Yes Yes Yes

**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	197.25	195.25	195.25	195.25

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

2024-25 fiscal year; 2nd Interim FSP were already captured in second interim however, the Adopted budget FSP are not yet implemented in position control as such, not reflected in FTE changes.

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

Negotiations Settled

2. Salary settlement:

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

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


Negotiations Not Settled

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

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

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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
3,289,092.00	3,289,092.00	3,289,092.00

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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



S9. Local Control and Accountability Plan (LCAP)

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

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

Yes
Jun 27, 2024

S10. LCAP Expenditures

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

Yes
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ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:  
(optional)

A5: The District board approved 10% raise for 2023-24 fiscal year which is higher than the State Funded COLA. A9: 11 MONTHS ago, both the Superintendent and the CBO resigned and left the district but were immediately replaced by the board.

End of School District Budget Criteria and Standards Review

# LCFF CALCULATIONS

# LCFF CALCULATOR – 2023-24 & 2024-25

Pasadena Unified (64881)	v.25.1a PY1						v.25.1a 5/29/2024 CY					
LOCAL CONTROL FUNDING FORMULA	2023-24						2024-25					
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation 8.22% Base Grant Proration 0.00% Unduplicated Pupil Percentage 71.30% 71.30%						COLA & Augmentation 1.07% Base Grant Proration 0.00% Unduplicated Pupil Percentage 71.55% 71.55%					
3-PY Average												
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	4,221.89	\$ 9,919	\$ 1,032	\$ 1,562	\$ 1,160	\$ 57,725,358	3,958.63	\$ 10,025	\$ 1,043	\$ 1,584	\$ 1,191	\$ 54,797,221
Grades 4-6	3,205.15	10,069		1,436	1,067	40,294,024	2,961.56	10,177		1,456	1,095	37,695,090
Grades 7-8	2,180.04	10,367		1,478	1,098	28,217,823	2,081.77	10,478		1,499	1,127	27,280,706
Grades 9-12	4,387.83	12,015	312	1,758	1,306	67,532,546	4,282.93	12,144	316	1,783	1,340	66,742,657
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 149,469,834	\$ 5,725,993	\$ 22,130,926	\$ 16,442,998	\$ 193,769,751		\$ 143,849,750	\$ 5,482,257	\$ 21,340,791	\$ 16,042,876	\$ 186,515,674
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE	13,994.91	\$ 149,469,834	\$ 5,725,993	\$ 22,130,926	\$ 16,442,998	\$ 193,769,751	13,284.89	\$ 143,849,750	\$ 5,482,257	\$ 21,340,791	\$ 16,042,876	\$ 186,515,674
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ 1,816,330						\$ 1,816,330
Home-to-School Transportation (COLA added comment)						3,392,474						3,428,773
Small School District Bus Replacement Program (COLA added comment)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	285.04	TK Add-on rate	\$ 3,044.00		867,662	TK ADA	285.04	TK Add-on rate	\$ 3,077.00		877,068
ECONOMIC RECOVERY TARGET PAYMENT												
LCFF Entitlement Before Adjustments						\$ 199,846,217						\$ 192,637,845
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						\$ 199,846,217						\$ 192,637,845
Local Revenue (including RDA)						(108,129,343)						(107,702,125)
Gross State Aid						\$ 91,716,874						\$ 84,935,720
Education Protection Account Entitlement						(2,798,982)						(2,656,978)
Net State Aid						\$ 88,917,892						\$ 82,278,742
LCFF Entitlement, excludes Categorical MSA and before						\$ 199,846,217						\$ 192,637,845
Change Over Prior Year			4.60%	8,797,700					-3.61%	(7,208,372)		
LCFF Entitlement Per ADA (excluding Categorical MSA)						14,280						14,501
Per-ADA Change Over Prior Year			9.79%	1,273					1.55%	221		
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase			2023-24			Increase			2024-25
State Aid		10.56%	8,491,727			\$ 88,917,892			-7.47%	(6,639,150)		\$ 82,278,742
Education Protection Account						2,798,982						2,656,978
Property Taxes Net of In-Lieu Transfers		0.41%	444,583			108,129,343			-0.40%	(427,218)		107,702,125
Charter In-Lieu Taxes		0.00%	-			-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Su		4.68%	8,936,310			\$ 199,846,217			-3.54%	(7,066,368)		\$ 192,637,845

# LCFF CALCULATOR – 2025-26 & 2026-27

Pasadena Unified (64881)	v.25.1a						CY1	v.25.1a						CY2		
LOCAL CONTROL FUNDING FORMULA							2025-26							2026-27		
LCFF ENTITLEMENT CALCULATION																
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				
Calculation Factors	2.93%		0.00%		71.31% 71.31%			3.08%		0.00%		71.30% 71.30%				
	3-PY Average							3-PY Average								
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total			
Grades TK-3	3,907.20	\$ 10,319	\$ 1,073	\$ 1,625	\$ 1,208	\$ 55,577,770		3,910.09	\$ 10,637	\$ 1,106	\$ 1,675	\$ 1,244	\$ 57,328,655			
Grades 4-6	2,857.42	10,475		1,494	1,111	37,373,487		2,831.37	10,798		1,540	1,144	38,172,085			
Grades 7-8	2,011.89	10,785		1,538	1,143	27,093,174		1,985.18	11,117		1,585	1,178	27,554,557			
Grades 9-12	4,142.60	12,500	325	1,829	1,360	66,338,536		4,037.38	12,885	335	1,885	1,401	66,640,313			
Subtract Necessary Small School ADA and Funding																
Total Base, Supplemental, and Concentration Grant	\$ 143,730,606 \$ 5,538,770 \$ 21,288,798 \$ 15,824,793 \$ 186,382,967							\$ 146,255,647 \$ 5,677,083 \$ 21,665,607 \$ 16,097,273 \$ 189,695,610								
NSS Allowance																
TOTAL BASE	12,919.11	\$ 143,730,606	\$ 5,538,770	\$ 21,288,798	\$ 15,824,793	\$ 186,382,967		12,764.02	\$ 146,255,647	\$ 5,677,083	\$ 21,665,607	\$ 16,097,273	\$ 189,695,610			
ADD ONS:																
Targeted Instructional Improvement Block Grant							\$ 1,816,330								\$ 1,816,330	
Home-to-School Transportation (COLA added commencing 2022-23)							3,529,236								3,637,936	
Small School District Bus Replacement Program (COLA added commencing 2022-23)							-								-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	294.90	TK Add-on rate	\$ 3,167.00		933,948		TK ADA	294.90	TK Add-on rate	\$ 3,265.00		962,849			
ECONOMIC RECOVERY TARGET PAYMENT							-								-	
LCFF Entitlement Before Adjustments							\$ 192,662,481								\$ 196,112,725	
Miscellaneous Adjustments							-								-	
ADJUSTED LCFF ENTITLEMENT							\$ 192,662,481								\$ 196,112,725	
Local Revenue (including RDA)							(107,465,339)								(107,361,212)	
Gross State Aid							\$ 85,197,142								\$ 88,751,513	
Education Protection Account Entitlement							(2,583,822)								(2,552,804)	
Net State Aid							\$ 82,613,320								\$ 86,198,709	
LCFF Entitlement, excludes Categorical MSA and before Change Over Prior Year							\$ 192,662,481								\$ 196,112,725	
LCFF Entitlement Per ADA (excluding Categorical MSA)							14,913								15,364	
Per-ADA Change Over Prior Year							2.84%								3.02%	
Basic Aid Status (school districts only)							Non-Basic Aid								Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES																
			Increase		2025-26					Increase		2026-27				
State Aid	0.41%		334,578		\$ 82,613,320			4.34%		3,585,389		\$ 86,198,709				
Education Protection Account					2,583,822							2,552,804				
Property Taxes Net of In-Lieu Transfers	-0.22%		(236,786)		107,465,339			-0.10%		(104,127)		107,361,212				
Charter In-Lieu Taxes	0.00%		-		-			0.00%		-		-				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental)	0.05%		97,792		\$ 192,662,481			1.81%		3,481,262		\$ 196,112,725				



# LCFF CALCULATOR SUMMARY

Pasadena Unified (64881)		5/29/2024					
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>General Assumptions</b>							
COLA & Augmentation		8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Enrollment Count		13,995	13,733	13,528	13,325	13,126	12,926
Unduplicated Pupil Count (UPC)		9,981	9,792	9,645	9,501	9,358	9,220
Unduplicated Pupil Percentage (UPP)		71.30%	71.55%	71.31%	71.30%	71.30%	71.31%
Current Year LCFF Average Daily Attendance (ADA)		12,952.11	12,704.92	12,515.39	12,331.18	12,147.84	11,929.05
Funded LCFF ADA		13,994.91	13,284.89	12,919.11	12,764.02	12,557.04	12,371.36
LCFF ADA Funding Method		3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average
<b>LCFF Entitlement Summary</b>							
Base Grant		\$149,469,834	\$143,649,750	\$143,730,606	\$146,255,647	\$148,614,213	\$151,248,395
Grade Span Adjustment		5,725,993	5,482,257	5,538,770	5,677,083	5,769,164	5,868,466
Adjusted Base Grant		\$155,195,827	\$149,132,007	\$149,269,376	\$151,932,730	\$154,383,377	\$157,116,861
Supplemental Grant		22,130,926	21,340,791	21,288,798	21,665,607	22,015,069	22,408,008
Concentration Grant		16,442,998	16,042,876	15,824,793	16,097,273	16,356,918	16,656,744
Total Base, Supplemental and Concentration Grant		\$193,769,751	\$186,515,674	\$186,382,967	\$189,695,610	\$192,755,364	\$196,181,613
Add-on: Targeted Instructional Improvement Block Grant		1,816,330	1,816,330	1,816,330	1,816,330	1,816,330	1,816,330
Add-on: Home-to-School Transportation		3,392,474	3,428,773	3,529,236	3,637,936	3,757,988	3,881,626
Add-on: Transitional Kindergarten		867,662	877,068	933,948	962,849	994,698	1,027,432
Total Allowance and Add-On Amounts		\$6,076,466	\$6,122,171	\$6,279,514	\$6,417,115	\$6,569,016	\$6,725,388
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$199,846,217	\$192,637,845	\$192,662,481	\$196,112,725	\$199,324,380	\$202,907,001
Miscellaneous Adjustments		-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 199,846,217	\$ 192,637,845	\$ 192,662,481	\$ 196,112,725	\$ 199,324,380	\$ 202,907,001
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 14,280	\$ 14,501	\$ 14,913	\$ 15,364	\$ 15,874	\$ 16,401
Additional State Aid		-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid		199,846,217	192,637,845	192,662,481	196,112,725	199,324,380	202,907,001
<b>LCFF Sources Summary</b>							
<b>Funding Source Summary</b>							
Local Revenue and In-Lieu of Property Taxes (net for school districts)		\$ 108,129,343	\$ 107,702,125	\$ 107,465,339	\$ 107,361,212	\$ 107,218,600	\$ 107,086,988
Education Protection Account Entitlement (includes \$200/minimum per ADA)		\$ 2,798,982	\$ 2,656,978	\$ 2,583,822	\$ 2,552,804	\$ 2,511,408	\$ 2,474,272
Net State Aid (excludes Additional State Aid)		\$ 88,917,892	\$ 82,278,742	\$ 82,613,320	\$ 86,198,709	\$ 89,594,372	\$ 93,345,741
Additional State Aid		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources		\$ 199,846,217	\$ 192,637,845	\$ 192,662,481	\$ 196,112,725	\$ 199,324,380	\$ 202,907,001