RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

2024-2025

PRESUPUESTO ADOPTADO



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NUESTRO DISTRITO

Con escuelas que se remontan a la década de 1870, el galardonado **Distrito Escolar Unificado de Riverside** (RUSD, por sus siglas en inglés) es el 16° distrito escolar más grande de California. El RUSD educa a casi 39,000 alumnos TK-12 a través de 50 escuelas en Riverside. El Distrito sirve a una gran parte de Riverside, así como las áreas no incorporadas de Highgrove y Woodcrest. El RUSD está dirigido por la Sra. Renee Hill, la 12ª Superintendente, y se rige por una Junta de Educación compuesta por funcionarios elegidos públicamente que sirven en cinco áreas fiduciarias diferentes.



MISIÓN

El Distrito Escolar Unificado de Riverside ofrece experiencias de aprendizaje motivadoras, innovadoras y equitativas para todos los estudiantes.

VALORES

Comunidad
Trabajamos arduamente para desarrollar puentes entre nuestras escuelas y la comunidad con el fin de crear experiencias y oportunidades de aprendizaje enriquecedoras para todos. Las conexiones estratégicas con nuestros socios son fundamentales para el éxito de nuestro Distrito.

Compromiso
El RUSD está comprometido a crear un entorno de aprendizaje motivador que promueven el currículo, los programas, los espacios físicos y el desarrollo de relaciones que permiten a los estudiantes sentirse bienvenidos, conectados e inspirados.

Equidad
Estamos comprometidos a implementar prácticas y políticas inclusivas que honren la rica diversidad de nuestro Distrito y de la región. Concentrándonos en resultados positivos para todos, trabajamos arduamente para asegurar que se cumplan todas las necesidades, se fomenten las fortalezas de todos los estudiantes y se gradúen preparados para el éxito

Excelencia
Valoramos el aprendizaje de por vida, la integridad personal y el logro. Tratamos de inspirar y capacitar a los estudiantes para alcanzar su máximo potencial.

Innovación
El RUSD está orientado al futuro en el diseño de sus escuelas y programas educativos. La personalización, la creatividad y la tecnología son fundamentales en el enfoque del Distrito para preparar a los estudiantes para un mundo cada vez más acelerado.

Bienestar
Cultivamos a los graduados que tienen éxito académico, están física y mentalmente sanos y son ciudadanos activos y comprometidos. El Distrito se esfuerza por crear entornos educativos seguros y multidimensionales que apoyen el desarrollo de los estudiantes a medida que se convierten en individuos polifacéticos.

JUNTA DE EDUCACIÓN



Sr. Dale Kinnear
Presidente



Sr. Thomas R. Hunt
Vicepresidente



Dra. Noemi Hernández Alexander
Secretaria



Sr. Brent Lee
Miembro



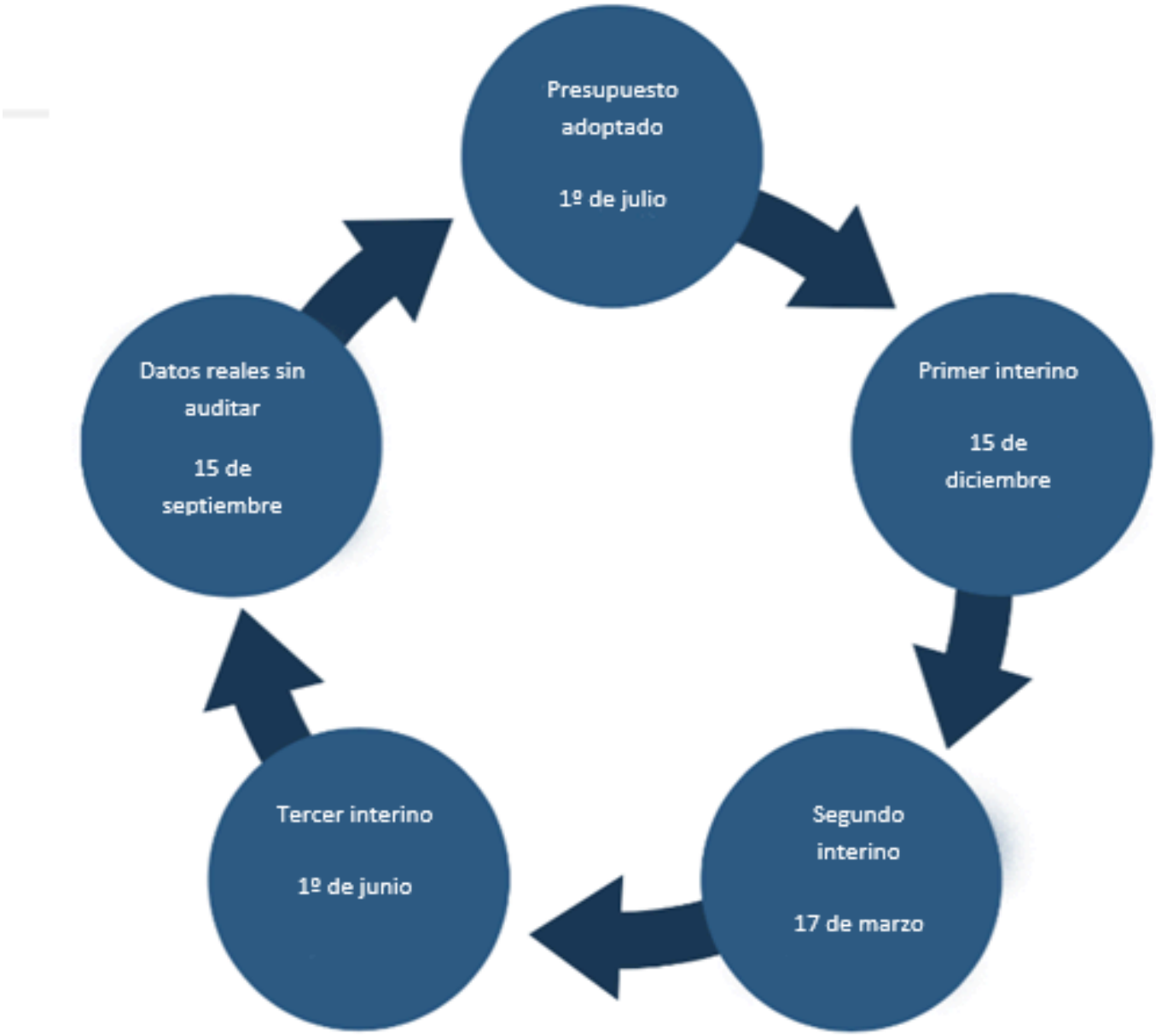
Dr. Angelo Farooq
Miembro



Sra. Renee Hill
Superintendente

CICLO PRESUPUESTARIO

El presupuesto del Distrito Escolar Unificado de Riverside es un ciclo continuo de planificación, actualización e información. El presupuesto inicial del Distrito es para el año fiscal entre el 1° de julio y el 30 de junio y se adopta el 1° de julio. Se realizan actualizaciones al presupuesto inicial a lo largo del año fiscal, y se adoptan oficialmente con el Informe Financiero Interino del primer período y el Informe Financiero Interino del segundo período. Si es necesario, puede elaborarse un Informe Financiero Interino del tercer periodo.



POLÍTICA PRESUPUESTARIA

BP 3100(a)

La Junta de Educación reconoce su responsabilidad crítica de adoptar un presupuesto sólido para cada año fiscal que esté alineado con la visión, las metas, las prioridades, el Plan de Responsabilidad y Control Local (LCAP) y otros planes integrales del Distrito. El presupuesto del Distrito guiará las decisiones y acciones a lo largo del año y servirá como herramienta para supervisar la salud fiscal del Distrito.

(cf. 0000 - Visión)

(cf. 0200 - Metas del Distrito Escolar)

(cf. 0400 -Planes integrales)

(cf. 0460 -Plan de Responsabilidad y Control Local) (cf. 3300 - Gastos y compras)

(cf. 3460 - Informes financieros y responsabilidad) (cf. 9000 - Papel de la Junta de Educación

El presupuesto del Distrito mostrará un plan completo y un estado detallado de todos los gastos propuestos y todos los ingresos estimados para el siguiente año fiscal, junto con una comparación de los ingresos y gastos del año fiscal en curso. El presupuesto también incluirá el límite de las asignaciones y el total de las asignaciones anuales sujetas a limitación, según lo determinado de conformidad con el Código de Gobierno 7900- 7914. (Código de Educación 42122)

Desarrollo del presupuesto y proceso de adopción

Para guiar el desarrollo del presupuesto, la Junta de Educación debe establecer anualmente las prioridades presupuestarias basadas en las necesidades y metas identificadas del distrito y en proyecciones realistas de los fondos disponibles.

El Superintendente o su designado supervisarán la preparación del presupuesto del distrito para su aprobación por la Junta de Educación e involucrarán al personal apropiado en el desarrollo de las proyecciones presupuestarias.

La Junta de Educación realizará una audiencia pública sobre el presupuesto propuesto según el Código de Educación 42103 y 42127.

(cf. 9320 - Reuniones y avisos)

(cf. 9322 - Orden del día/Materiales de la reunión)

(cf. 9323 - Conducta de la reunión)

La Junta de Educación adoptará el presupuesto del Distrito en o antes del 1° de julio de cada año.(Código de Educación 42127)

Durante una reunión pública realizada en una fecha después de la audiencia pública sobre el presupuesto, la Junta adoptará el presupuesto después de su adopción del LCAP o una actualización anual del LCAP durante la misma reunión. El presupuesto debe incluir los gastos necesarios para la implementación del LCAP o la actualización del LCAP. (Código de Educación 42127)

POLÍTICA PRESUPUESTARIA

BP 3100(b)

El presupuesto que la Junta de Educación adopte formalmente deberá cumplir a la Estructura de Código de Cuenta Estandarizada del estado, según lo prescrito por el Superintendente de Instrucción Pública. (Código de Educación 42126, 42127)

El superintendente o su designado pueden complementar este formato con información adicional, según sea necesario, para comunicar eficazmente el presupuesto a la Junta de Educación, el personal y el público. A más tardar cinco días después de que la Junta de Educación adopte el presupuesto del distrito o para el 1 de julio, lo que ocurra primero, la Junta presentará al Superintendente de Escuelas del Condado el presupuesto del distrito adoptado y los datos de apoyo. El presupuesto y los datos justificativos se mantendrán y pondrán a disposición del público para su revisión. (Código de Educación 42127)

(cf. 1340 - Acceso a los archivos del Distrito)

Si el Superintendente del Condado desaprueba o aprueba condicionalmente el presupuesto del distrito, la Junta de Educación repasará y responderá a sus recomendaciones durante la reunión pública en o antes del 8 de octubre. La respuesta debe incluir toda revisión del presupuesto y cualquier otra acción propuesta que deba tomarse como resultados de las recomendaciones. (Código de Educación 42127)

Comité Asesor Presupuestal

El superintendente o la persona designada pueden nombrar un comité asesor presupuestal compuesto de miembros del personal, representantes de la Junta de Educación y/o miembros de la comunidad y grupos de padres.

El comité presentará recomendaciones durante el proceso de elaboración del presupuesto y sus funciones se asignan cada año en función de las necesidades del distrito. Todas las recomendaciones del comité serán solo de carácter consultivo y no serán obligatorias para la Junta de Educación.

(cf. 1220 - Comité Asesor de ciudadanos)

(cf. 2230 -Grupos representativos y deliberativa) (cf. 3350 - B Gastos)

(cf. 9130 - Comités de la Junta de Educación)

(cf. 9140 - Representantes de la Junta de Educación)

Criterios y normas presupuestarias

El Superintendente o su designado deberá desarrollar un presupuesto del distrito de acuerdo con los criterios y normas estatales especificadas en 5 CCR 15440-15450 en lo que respecta a las proyecciones del Promedio de asistencia diaria (ADA), las inscripciones, la proporción de ADA a la inscripción, los ingresos de la Fórmula de Financiación y Control Local, salarios y prestaciones, otros ingresos y gastos, mantenimiento de instalaciones, gastos por déficit, saldo del fondo general no restringido, y las reservas. Además, deberá proporcionar la información complementaria especificada en 5 CCR 15451 que trata con la metodología y los supuestos presupuestarios utilizados, los pasivos contingentes, el uso de los ingresos de una sola vez para los gastos en curso, los ingresos contingentes, las contribuciones, los compromisos a largo plazo, los pasivos no financiados, el estado de los acuerdos de negociación colectiva, el LCAP, y los gastos del LCAP. (Código de Educación 33128, 33128.3, 33129, 42127.01; 5 CCR 15440-15451)

POLÍTICA PRESUPUESTARIA

BP 3100(b)

El presupuesto del Distrito deberá proporcionar para aumentar o mejorar los servicios para los estudiantes no duplicados, al menos en proporción al aumento de los fondos asignados sobre la base del número y la concentración de estudiantes no duplicados. Los estudiantes no duplicados son estudiantes que reúnen los requisitos para recibir comidas gratis o a precio reducido, aprendices de inglés y/o jóvenes de acogida. (Código de Educación 42238.07; 5 CCR 15496)

(cf. 3553 - Comidas gratis o de precio reducido)

(cf. 6173.1 -Educación para jóvenes de acogida)

(cf. 6174 - Educación para aprendices de inglés)

La Junta de Educación podrá establecer otros supuestos o límites presupuestarios que tomen en cuenta la estabilidad de las fuentes de financiación, los requisitos legales y las limitaciones en el uso de los fondos, los aumentos y/o reducciones previstas en el costo de los servicios y suministros, los requisitos de los programas y cualquier otro factor necesario para garantizar que el presupuesto sea un plan realista de los ingresos y gastos del distrito.

(cf. 2210 - Discreción administrativa respecto a la política de la Junta)

(cf. 3110 - Transferencia de fondos)

Saldo de los fondos

El distrito clasificará los saldos de los fondos de conformidad con la Declaración 54 de la Junta de Normas de Contabilidad Gubernamental (GASB) de la siguiente manera:

1. El saldo de los fondos no utilizables incluye los importes que no se espera que se conviertan en efectivo, como los recursos que no están en condiciones de ser gastados (p.ej., existencias y anticipos) o que legal o contractualmente deben mantenerse intactos.

2. El saldo de fondos restringidos incluye importes limitados a fines específicos por sus proveedores o por ley.

3. El saldo de los fondos comprometidos incluye los importes asignados a fines específicos por el Consejo. A tal efecto, todos los compromisos de fondos deberán ser aprobados por mayoría de votos del Consejo. Las limitaciones se impondrán a más tardar al final del ejercicio sobre el que se informa (30 de junio), aunque los importes reales podrán determinarse con posterioridad a esa fecha, pero antes de la publicación de los estados financieros.

4. El saldo de los fondos asignados incluye los importes destinados a un fin específico, pero que no cumplen los criterios para ser clasificados como restringidos o comprometidos.

La Junta de Educación delega en el superintendente la autoridad para asignar fondos al saldo de fondos asignados y autoriza que la asignación de dichos fondos se realice en cualquier momento antes de la publicación de los estados financieros. El superintendente puede delegar además la autoridad para asignar fondos a su discreción.

POLÍTICA PRESUPUESTARIA

BP 3100(b)

5. El saldo de fondos no asignados incluye las cantidades que están disponibles para cualquier propósito. Cuando se dispone de varios tipos de fondos para un gasto, el Distrito puede utilizar primero los fondos del saldo de fondos restringidos, según corresponda, luego del saldo de fondos comprometidos, luego del saldo de fondos asignados y, por último, del saldo de fondos no asignados.

Es la intención de la Junta de Educación mantener un saldo mínimo de fondos asignados y no asignados en una cantidad que la Junta de Educación considere suficiente para mantener la solvencia y estabilidad fiscal y para proteger al Distrito contra circunstancias imprevistas.

Si el saldo de los fondos asignados y no asignados cae por debajo del nivel fijado por la Junta de Educación debido a una situación de emergencia, gastos imprevistos o escasez de ingresos, la Junta de Educación elaborará un plan para recuperar el saldo de los fondos que podrá incluir la asignación de nuevos ingresos no restringidos, la reducción de los gastos y/o el aumento de los ingresos o la búsqueda de otras fuentes de financiación.

Obligaciones financieras a largo plazo

El presupuesto del distrito para el año en curso y las proyecciones plurianuales incluirán provisiones adecuadas para hacer frente a las obligaciones financieras a largo plazo del Distrito, incluidas, entre otras, las obligaciones a largo plazo derivadas de los convenios colectivos, la financiación de proyectos de instalaciones, las obligaciones futuras o no financiadas por prestaciones a jubilados y las reclamaciones acumuladas por indemnizaciones a los trabajadores.

Enmiendas presupuestarias

A más tardar 45 días después de que el Gobernador firme la Ley Presupuestaria anual, el superintendente o su designado pondrán a disposición del público, para su revisión, toda revisión de los ingresos y gastos presupuestados que se produzcan como resultado de la financiación puesta a disposición por dicha Ley Presupuestaria. (Código de Educación 42127)

Siempre que los ingresos y gastos varíen significativamente a lo largo del año, el superintendente o la persona designada recomendarán modificaciones presupuestarias para garantizar proyecciones exactas del saldo final neto del Distrito. Cuando se disponga de las cifras definitivas del presupuesto del año anterior, esta información se utilizará lo antes posible para actualizar el saldo inicial del presupuesto del año en curso y los ingresos y gastos proyectados.

Además, se presentarán enmiendas al presupuesto para su aprobación por la Junta de Educación según sea necesario cuando se acepten acuerdos de negociación colectiva, disminuyan los ingresos del Distrito, se pongan a disposición del Distrito mayores ingresos o ahorros imprevistos, las propuestas de programas sean significativamente diferentes de las aprobadas durante la adopción del presupuesto, se necesiten transferencias entre fondos para cubrir los gastos reales de los programas y/o se produzcan otros cambios significativos que afecten a las proyecciones presupuestarias.

CONTABILIDAD DE FONDOS

El Distrito administra su presupuesto y sus gastos de acuerdo con los procedimientos descritos en el Manual de Contabilidad Escolar de California (CSAM, por sus siglas en inglés), publicado por la Secretaría de Educación de California y aprobado por la Junta de Educación del Estado de California. Según el Procedimiento 305 del CSAM, los sistemas contables de las agencias educativas locales (LEA) se organizan y operan basándonos en fondos. Un fondo es una entidad fiscal y contable con un conjunto de cuentas autoequilibradas que registran los recursos financieros y los pasivos". La tabla siguiente describe los fondos utilizados por el Distrito Escolar Unificado de Riverside.

Fondo General **Fondos 03 y 06**	Como principal fondo operativo del Distrito, el Fondo General se utiliza para financiar las operaciones generales del Distrito. El dinero no restringido se contabiliza en el Fondo 03, mientras que el dinero restringido (para un fin específico) se contabiliza en el Fondo 06..
Fondos de ingresos especiales **Fondos 08, 11, 12 y 13**	Los fondos de ingresos especiales se utilizan para contabilizar los ingresos procedentes de fuentes específicas y están restringidos o comprometidos a la financiación de actividades concretas. Fondo 08: Asociación de Alumnos Fondo 11: Fondo para la educación de adultos Fondo 12: Fondo de Desarrollo Infantil Fondo 13: Fondo de ingresos especiales de la cafetería
Fondos de Proyectos de Capital **Fondos 21, 25, 35 y 40**	Los fondos de proyectos de capital se establecen para contabilizar la adquisición o construcción de grandes instalaciones de capital u otros activos de capital. Fondo 21: Fondo para edificios Fondo 25: Fondo de instalaciones de capital Fondo 35: Fondo de Instalaciones Escolares del Condado Fondo 40: Reserva especial para proyectos de inversión
Fondos del servicio de la deuda **Fondos 51 y 56**	Los fondos del servicio de la deuda se utilizan para contabilizar el pago del principal y los intereses de la deuda general a largo plazo. Fondo 51: Fondo de intereses y amortización de bonos Fondo 56: Fondo del servicio de la deuda
Fondo propietario - Servicio interno **Fondo 67**	Los fondos de servicios internos se establecen principalmente para prestar servicios a otras unidades organizativas del Distrito. Fondo 67: Fondo de Autoseguro
Fondos fiduciarios **Fondos 71 y 73**	Los fondos fiduciarios se utilizan para contabilizar activos mantenidos en calidad de fideicomisario o agente de terceros. Fondo 71: Fondo de prestaciones a jubilados Fondo 73: Fondo fiduciario para fines privados de la Fundación

EL FONDO GENERAL

El fondo general está compuesto de fondos generales sin restricciones y con restricciones.

Fondo general sin restricciones

El Fondo General sin restricciones contiene ingresos procedentes de la **Fórmula de Financiación de Control Local (LCFF, por sus siglas en inglés)**, así como de otras fuentes federales, estatales y locales. Los ingresos estatales sin restricciones distintos de la LCFF incluyen un reembolso de transporte, la Subvención global por mandato que sufraga partes de las obligaciones estatales, así como fondos de la Lotería sin restricciones. Los ingresos locales son principalmente intereses y reembolsos.

La LCFF es un mecanismo de financiación para las escuelas públicas TK-12 de California. Se introdujo en 2013 como una reforma significativa del sistema de financiación de la educación del estado. El objetivo principal de la LCFF es proporcionar una mayor flexibilidad y control local sobre la asignación de recursos a los distritos escolares, al mismo tiempo que aborda la equidad educativa y las necesidades de los estudiantes desfavorecidos.

Bajo la LCFF, la financiación para los distritos escolares se determina basándonos en una fórmula por estudiante, tomando en cuenta el nivel de grado de los estudiantes y ciertos factores demográficos. La fórmula asigna una cantidad base de subvención por estudiante, que después se ajusta en función de factores como el nivel de grado y las características de los estudiantes, incluida la condición de bajos ingresos, la condición de aprendices del inglés (ELL) y la condición de jóvenes de acogida.

La LCFF también establece subvenciones suplementarias y subvenciones de concentración. Las subvenciones suplementarias y de concentración son fondos adicionales asignados a los distritos en función de la proporción de estudiantes de bajos ingresos, ELL y jóvenes de acogida a los que prestan servicios. Las subvenciones complementarias se otorgan a razón del 20% de la subvención básica por estudiante que reúna los requisitos, y las subvenciones de concentración se otorgan a razón del 65% de la subvención básica por estudiante que reúna los requisitos y supere el umbral del 55% de estudiantes no duplicados.

Fondo General con restricciones

Los programas o actividades con restricciones son aquellos financiados con fuentes de ingresos sujetas a restricciones impuestas por proveedores de recursos externos o por ley a través de disposiciones constitucionales o legislación habilitante (Manual de Contabilidad Escolar de California). Los fondos con restricciones incluyen fondos federales, estatales y locales, tales como Educación Especial, Título I, Oportunidades Extendidas de Aprendizaje, Reurbanización y Lotería con restricciones. Un resumen de todos los presupuestos de gastos con restricciones comienza en la página 17.

RESUMEN DE LOS FONDOS

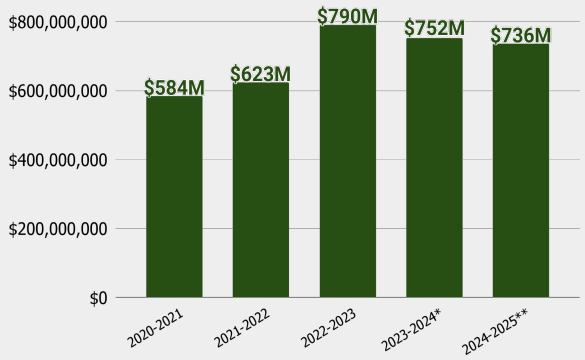
Fondo	Descripción	Total de ingresos	Total de gastos	Otras fuentes/usos de financiaciones	Saldo de fondo inicial	Saldo del fondo final
1	Fondo general	$735,506,645	$769,853,161	-	$320,029,128	$285,682,612
8	Asociaciones estudiantiles (ASB)	2,650,611	2,265,875	-	3,200,617	3,585,353
11	Educación para adultos	3,991,600	3,977,600	-	983,985	997,985
12	Desarrollo infantil (Preescolar estatal)	4,597,149	4,597,149	-	1,246,144	1,246,144
13	Cafetería	33,305,110	40,287,957	-	37,075,563	30,092,716
21	Construcción (Medida O)	1,700,000	56,122,893	-	82,359,826	27,936,933
25	Capital de instalaciones (Honorarios de constructores)	2,369,844	6,471,008	(1,554,870)	6,508,081	852,047
40	Proyectos de capital (CFD y Fondos igualados del estado)	10,793,803	10,458,656	-	51,229,394	51,564,541
56	Fondo de servicio de deuda	10,000	1,564,870	1,554,870	756,530	756,530
67	Autoseguro	51,256,619	50,817,098	-	19,352,700	19,792,221
71	Fondo de prestaciones para jubilados fideicomiso irrevocable	2,900,000	145,000	-	32,852,888	35,607,888
73	Fideicomiso de la fundación	-	-	-	248,114	248,114
	Totales	**$849,081,381**	**$946,561,267**	**-**	**$555,842,970**	**$458,363,084**

RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

PUNTOS DESTACADOS DEL PRESUPUESTO

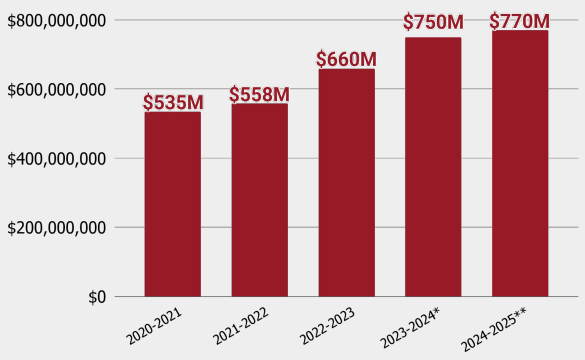
INSCRIPCIONES PROYECTADAS TK-12
38,364

INGRESOS



*ESTIMACIONES REALES **PRESUPUESTO

GASTOS



*ESTIMACIONES REALES **PRESUPUESTO

FONDO GENERAL PERSONAL

1,673 Maestros en el salón de clase

520 Otros empleados certificados

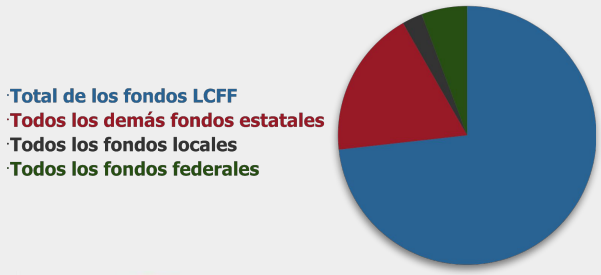
1,659 Empleados clasificados

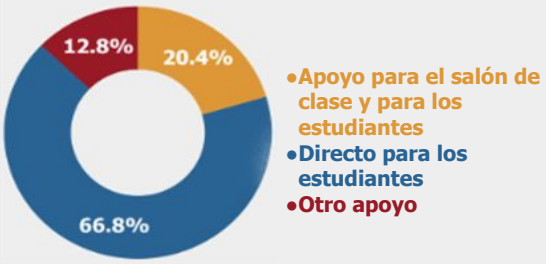
*Equivalencia de tiempo completo (FTE)

87.2% DE NUESTROS GASTOS SE ASIGNAN DIRECTAMENTE AL APOYO DE LOS ESTUDIANTES Y A LOS SALONES DE CLASE

FUENTES DE FINANCIACIÓN

73.2% DE LA FINANCIACIÓN DEL RUSD VIENE DE LA FINANCIACIÓN DEL LCFF



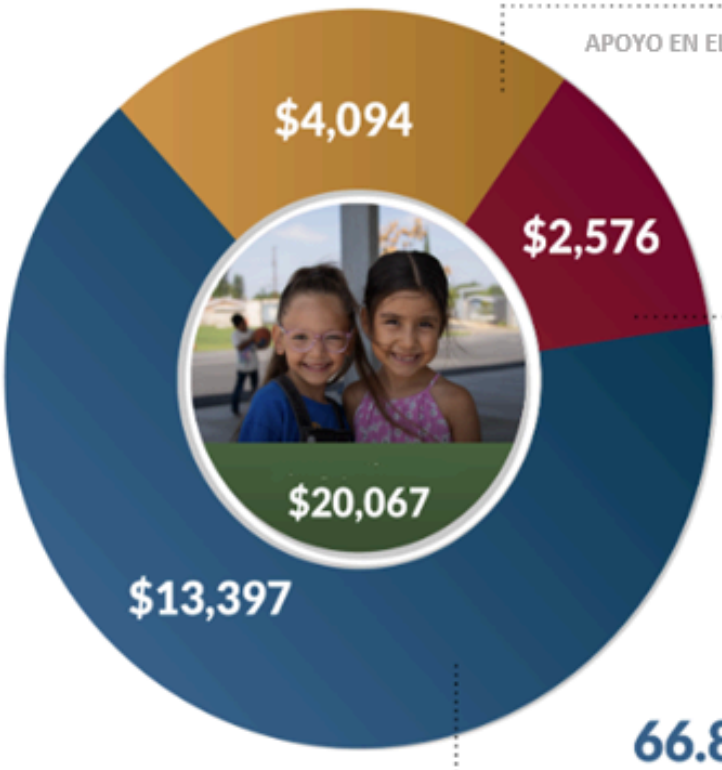


50 ESCUELAS

- **29** ESCUELAS PRIMARIAS
- **7** ESCUELAS SECUNDARIAS
- **5** ESCUELAS PREPARATORIAS
- **9** ESCUELAS DE ESPECIALIDAD

¿A dónde se va el dinero?

Presupuesto de $20,067 dólares por estudiante en 2024/2025



20.4%

APOYO EN EL SALON DE CLASE Y PARA LOS ESTUDIANTES

Administración educativa
Mantenimiento y operaciones
Personal de oficina
Sistema de formación profesional
Compromiso de la familia y la comunidad

12.8%

OTROS APOYOS

Apoyo central y Administración general
Formación profesional

66.8%

DIRECTO A LOS ESTUDIANTES

Instrucción
Transporte
Extracurricular
Servicios de orientación, consejería y psicológicos

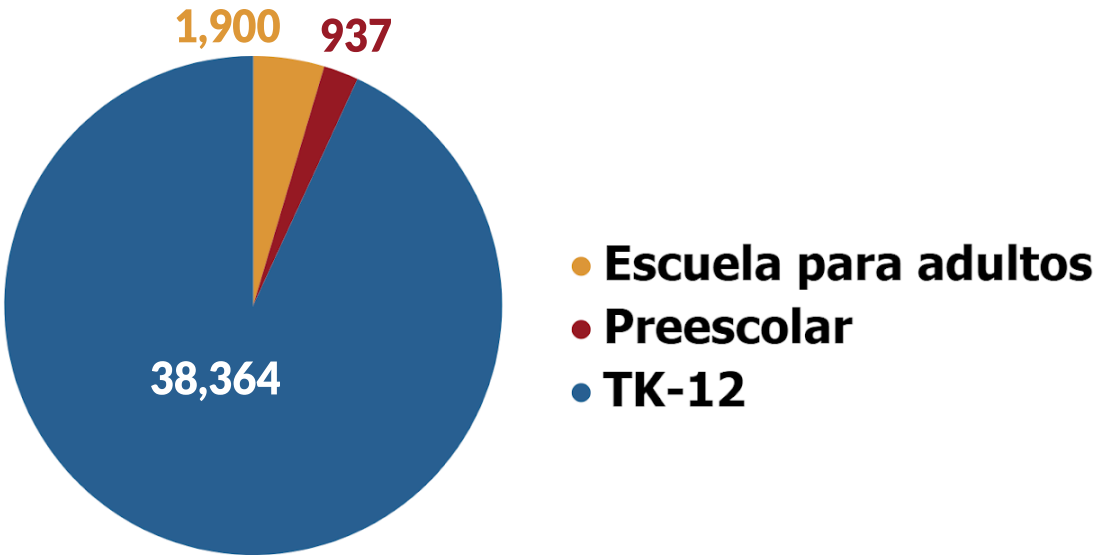
PREVISIONES PRESUPUESTARIAS

El Distrito Escolar Unificado de Riverside desarrolla previsiones presupuestarias basadas en la Revisión de mayo del gobernador, recomendaciones de Servicios Escolares de California y de la Calculadora de la Fórmula de financiamiento de control local desarrollada por el Equipo de Ayuda de Crisis y Administración Fiscal (FCMAT, por sus siglas en inglés).

PREVISIONES PRESUPUESTARIAS	
Subvención base LCFF TK (ADA por estudiante)	$14,145
Subvención base LCFF K-3 (ADA por estudiante)	$11,068
Subvención base LCFF 4-6 (Por estudiante ADA)	$10,177
Subvención base LCFF 7-8 (Por estudiante ADA)	$10,478
Subvención base LCFF 9-12 (Por estudiante ADA)	$12,460
Porcentaje de estudiantes no duplicados por distrito (un año)	75.65%
Porcentaje de estudiantes no duplicados por distrito (3 años consecutivos)	75.21%
Subsidio obligatorio por costo de vida (Estado de California)	1.07%
Dias escolares	180/181
Inscripciones proyectadas TK-12	38,364
Promedio de asistencia diaria proyectada (ADA) %	93.50%
Promedio de asistencia diaria proyectada (ADA)	35,870
Escalón y columna salariales	1.5%
Sistema Estatal de Jubilación de Maestros (STRS)	19.10%
Sistema de jubilación de empleados públicos (PERS)	27.05%
Contribución de mantenimiento de rutina con restricción	3.00%
Saldo del fondo de reserva para incertidumbres económicas (por política)	4.00%
Lotería sin restricciones (ADA por estudiante)	$177
Lotería con restricciones (ADA por estudiante)	$72

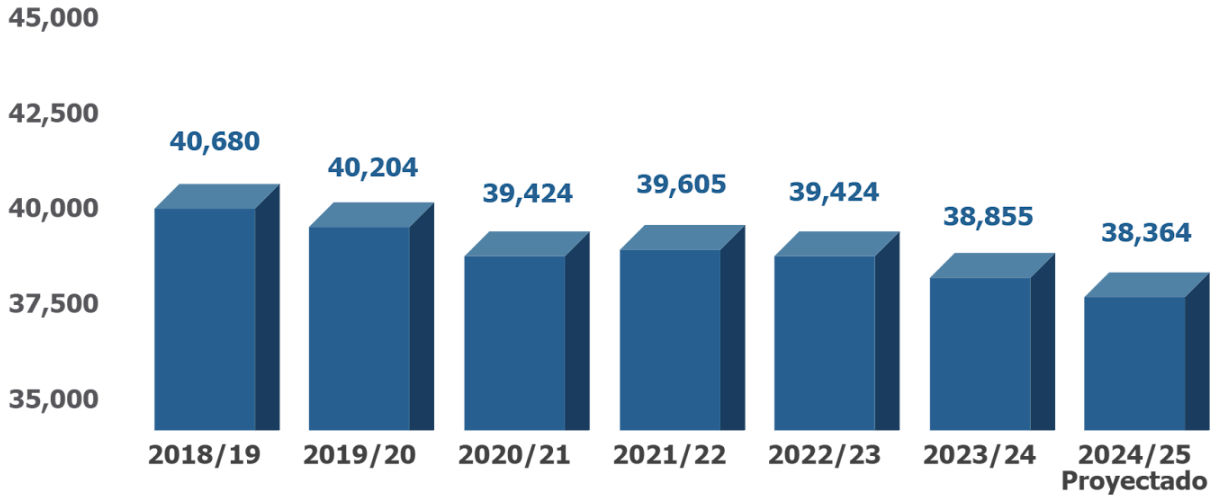
** Estudiantes no duplicados del Distrito incluyen a los desfavorecidos socioeconómicamente, los aprendices del inglés y a los jóvenes de acogida.*

INSCRIPCIONES PROYECTADAS PARA 2024/2025
41,201



Inscripciones históricas de TK-12

En todo el estado, California está experimentando una reducción en las inscripciones. De 2018/2019 a 2022/2023 las inscripciones del estado han disminuido más del 5%. Las inscripciones en el Distrito Escolar Unificado de Riverside también ha bajado durante varios años, con la excepción de 2021/2022 que tuvo algo de aumento después de los cierres de escuelas en 2020. RUSD ha disminuido un 3.1% durante el mismo período de tiempo. A continuación se muestra una gráfica de las inscripciones de 2018/2019 a 2023/2024 y las inscripciones proyectadas para 2024/2025.



INSCRIPCIONES PROYECTADAS POR ESCUELA

2024/2025

ESCUELAS PRIMARIAS	
Adams	464
Alcott	664
Beatty	468
Bryant	344
Castle View	660
Emerson	654
Franklin	781
Fremont	597
Harrison	561
Hawthorne	631
Highgrove	849
Harada	650
Jackson	674
Jefferson	896
Kennedy	888
Lake Mathews	730
Liberty	624
Longfellow	702
Madison	622
Magnolia	542
Monroe	582
Mountain View	825
Pachappa	692
Rivera	690
Taft	621
Twain	1034
Victoria	475
Washington	808
Woodcrest	642
TOTAL DE ESCUELAS PRIMARIAS	19,370

ESCUELAS SECUNDARIAS	
Central	611
Chemawa	879
Earhart	749
Gage	848
Miller	864
Sierra	811
University	862
TOTAL SECUNDARIA	5,624

ESCUELAS PREPARATORIAS INTEGRALES	
Arlington	1,964
King	2,757
North	1,974
Poly	2,722
Ramona	2,106
TOTAL DE ESCUELAS PREPARATORIAS INTEGRALES	11,523

ESCUELAS ESPECIALIZADAS	
Escuela para adultos	1,900
Centro de opciones educativas	271
Lincoln	145
No pública / Operada por el condado	50
Preescolar	671
Proyecto Team	53
Academia STEM de Riverside	654
Escuela Virtual de Riverside TK-6	242
Escuela Virtual de Riverside 7-12	432
Sunshine	266
TOTAL DE ESCUELAS ESPECIALIZADAS	4,684
Total de inscripciones proyectadas	41,201

GASTOS DE PROGRAMAS CON RESTRICCIÓN

El Presupuesto adoptado de 2024/2025 del Distrito Escolar Unificado de Riverside incluye importantes ingresos con restricción asignados a programas específicos. Estos ingresos han sido proporcionados por fuentes federales y estatales con cambios notables a dos subvenciones particulares con aumento o nueva financiación.

- El Programa de Oportunidades de Aprendizaje Expandido proporciona financiación para programas de enriquecimiento extracurricular y de verano para alumnos de kínder transicional a sexto grado. Se anticipa que la asignación de fondos para el ciclo escolar 2024/2025 aumente en $11.7 millones a $35.8 millones. Planeamos gastar una combinación de fondos remanentes de 2023/2024 y la asignación de 2024/2025 por un total de $37.6M en 2024/2025.

- Los fondos de la Proposición 28 de Artes y Música en las Escuelas (AMS, por sus siglas en inglés) por la cantidad de $6.7M fueron asignados al Distrito Escolar Unificado de Riverside en el ciclo escolar 2023/2024 con financiamiento continuo anticipado anualmente. El propósito de los fondos es proporcionar una fuente continua de financiación a las escuelas públicas para complementar (expandir) los programas de educación artística y musical. En el 2024/2025, tenemos previsto gastar una combinación de los fondos remanentes de 2023/2024 y la asignación de 2024/2025, por un total de $9.9M.

GASTOS DE LOS PROGRAMAS CON RESTRICCIONES 2024/2025 (FONDO 06)

RECURSO/PROGRAMA		PRESUPUESTO DE GASTOS
2600	PROGRAMA DE OPORTUNIDADES DE APRENDIZAJE EXPANDIDO	$37,636,023
3010	TÍTULO I, PARTE A	10,725,079
3213	AYUDA DE EMERGENCIA PARA PRIMARIAS, SECUNDARIAS Y PREPARATORIAS III	16,643,355
3310	EDUCACIÓN ESPECIAL: AYUDA LOCAL	8,779,552
3311	EDUCACIÓN ESPECIAL: AYUDA LOCAL, ESCUELAS PRIVADAS, ISPS	20,593
3315	EDUCACIÓN ESPECIAL: PREESCOLAR	181,406
3327	EDUCACIÓN ESPECIAL: SALUD MENTAL	418,731
3345	EDUCACIÓN ESPECIAL: FORMACIÓN PROFESIONAL DEL PERSONAL DE PREESCOLAR	1,368
3385	EDUCACIÓN ESPECIAL: INTERVENCIÓN TEMPRANA	127,763
3550	CARL D. PERKINS	355,810
4035	TÍTULO II, PARTE A	1,190,999
4127	TÍTULO IV, PARTE A	706,507
4201	TÍTULO III, PROGRAMA DE ESTUDIANTES INMIGRANTES	86,868
4203	TÍTULO III, ESTUDIANTES APRENDICES DEL INGLÉS	906,393
5210	*HEAD START*	1,426,328
5245	*HEAD START* TEMPRANO- ASOCIACIÓN DE CUIDADO INFANTIL	110,608
5630	AYUDA PARA PERSONAS SIN HOGAR MCKINNEY-VENTO	73,500
5918	*WE CAN WORK*	81,686

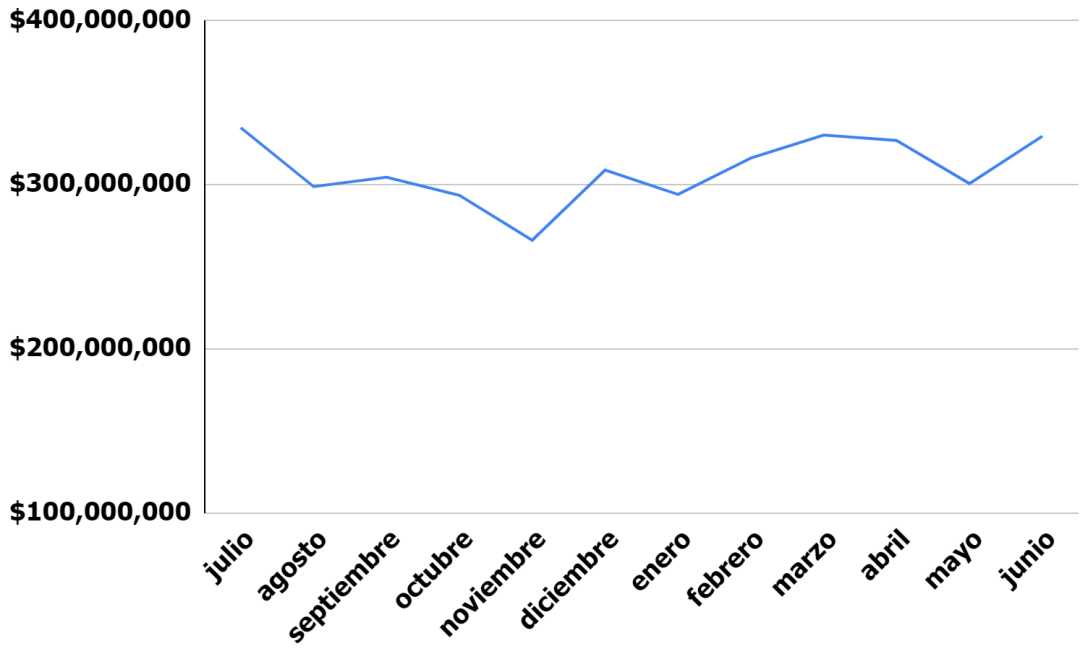
GASTOS DE PROGRAMA CON RESTRICCIONES (FONDO 06) 2024/2025

RECURSOS/PROGRAMA		PRESUPUESTO DE GASTOS
6010	EDUCACIÓN Y SEGURIDAD DESPUÉS DE HORAS DE CLASE	5,207,707
6266	SUBVENCIÓN GLOBAL PARA LA EFICACIA DE LOS EDUCADORES	4,220,803
6300	LOTERIA-MATERIALES DE INSTRUCCIÓN	2,973,058
6387	SUBVENCIÓN DE INCENTIVO A LA EDUCACIÓN TÉCNICA PROFESIONAL	1,840,000
6500	EDUCACIÓN ESPECIAL	106,675,610
6520	PROYECTO DE EDUCACIÓN ESPECIAL *WORKABILITY*	346,291
6531	EQUIPOS DE EDUCACIÓN ESPECIAL DE BAJA INCIDENCIA	1,523,997
6546	SERVICIOS RELACIONADOS - SALUD MENTAL	5,617,374
6547	SUBVENCIÓN DE EDUCACIÓN ESPECIAL PARA LA INTERVENCIÓN TEMPRANA DE PREESCOLAR	1,731,807
6770	ARTES Y MÚSICA EN LAS ESCUELAS (AMS)	9,866,755
7085	PROGRAMA DE COMUNIDADES DE APRENDIZAJE PARA EL ÉXITO ESCOLAR	18,188
7220	PROGRAMA DE ACADEMIAS ASOCIADAS	298,080
7339	OPORTUNIDADES DE INSCRIPCIÓN DUAL	187,087
7370	PROGRAMAS SUPLEMENTARIOS: ESPECIALIZADO, SECUNDARIA Y PREPARATORIA	69,000
7399	MULTIPLICADOR DE EQUIDAD LCFF	979,980
7412	SUBVENCIÓN PARA LA FINALIZACIÓN DE A-G	734,745
7413	SUBVENCIÓN DE MITIGACIÓN DE PÉRDIDA DE APRENDIZAJE A-G	462,335
7435	SUBVENCIÓN GLOBAL DE EMERGENCIA PARA LA RECUPERACIÓN DEL APRENDIZAJE	15,568,199
7690	STRS CONTRIBUCIONES A LA PENSIÓN EN NOMBRE DE	24,312,398
7810	OTRO ESTADO DE RESTRICCIÓN	337,732
7915	SUBVENCIÓN DEL PROGRAMA DE CALIFORNIA SIRVE	234,587
8150	MANTENIMIENTO CONTINUO Y DE IMPORTANCIA	21,778,347
9008	K-12 FUERZA LABORAL FUERTE	78,087
9031	SISTEMA DE MEJORA DE LA CALIFICACIÓN DE LA CALIDAD	94,513
9039	*PROJECT TEAM* - EMPRESA	4,000
9041	KAISER PERMANENTE -ESPACIOS DE APRENDIZAJE COMPASIVOS	27,887
9059	INICIATIVA DE SALUD CONDUCTUAL DE NIÑOS Y JÓVENES (CYBHI)	96,094
9075	SUBVENCIÓN RUHS-BH TOPSS	190,303
9098	OPCIÓN DE FACTURACIÓN MEDI-CAL	1,302,000
9986	REURBANIZACIÓN	2,813,664
TOTAL		**$289,063,197**

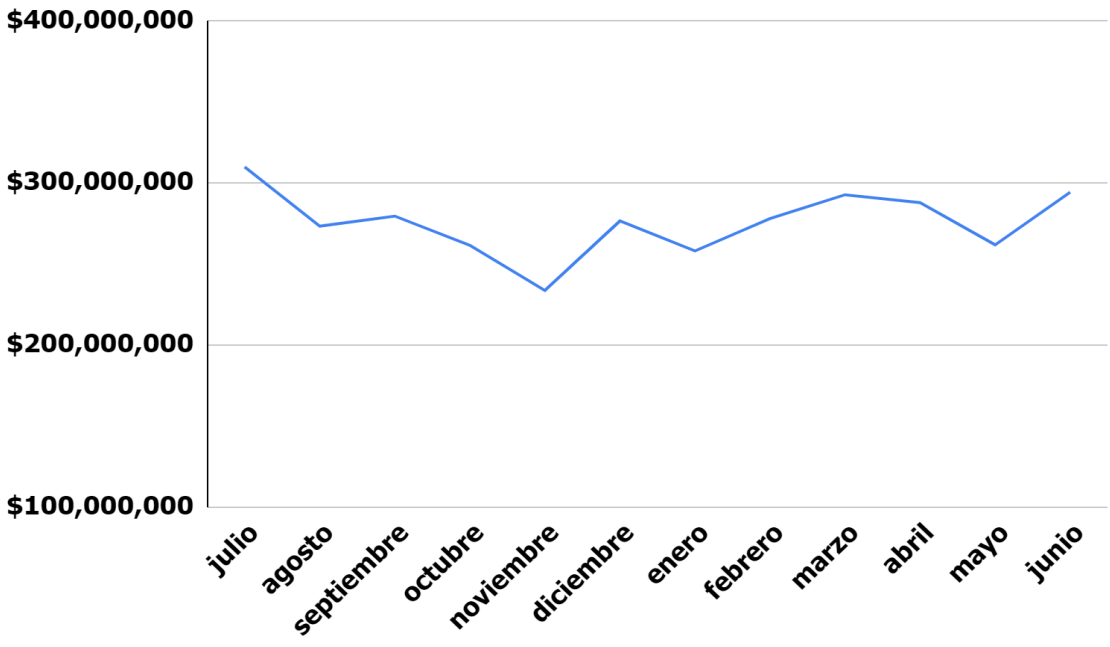
FLUJO DE EFECTIVO

El Presupuesto Adoptado del Fondo General 2024/2025 del Distrito Escolar Unificado de Riverside proyecta saldos de caja suficientes tanto en los años fiscales 2024/2025 como 2025/2026, sin necesidad de préstamos temporales.

2024/2025 Saldo final de caja proyectado



2025/2026 Saldo final de caja proyectado



RESUMEN PARA LOS PADRES DEL PRESUPUESTO DE LA LCFF

Nombre de la Agencia Educativa Local (LEA, por sus siglas en inglés): **Distrito Escolar Unificado de Riverside**

Código CDS: **33-67215**

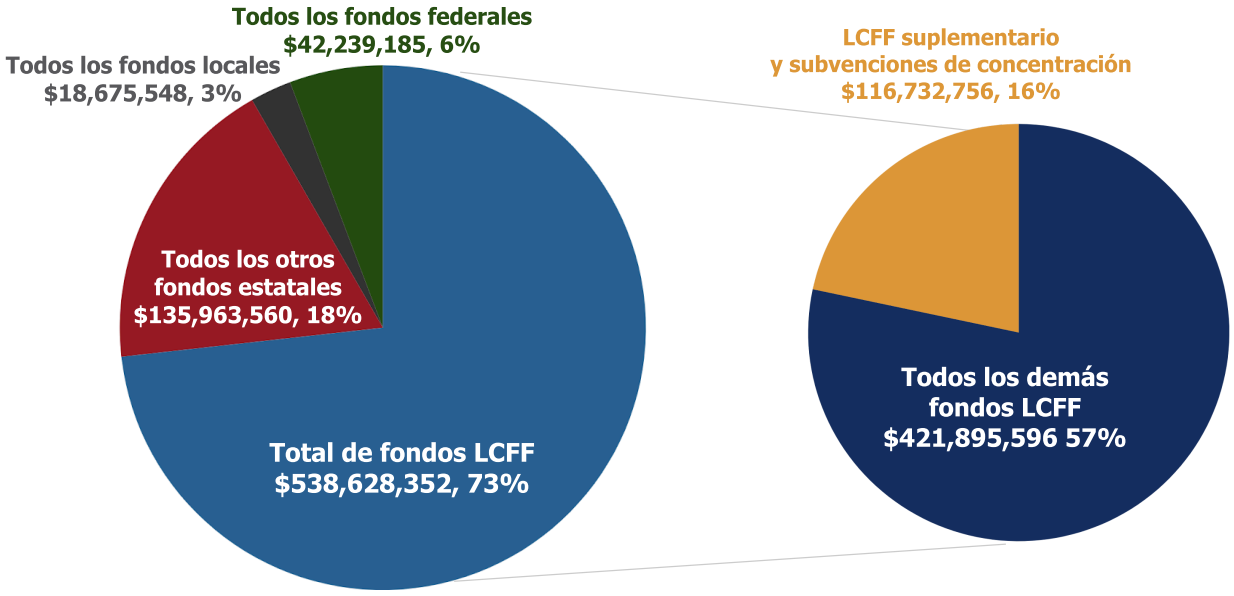
Ciclo escolar: **2024-2025**

Información de contacto de la LEA: **Jacqueline Pérez, E.d.D, Superintendente auxiliar, Equidad, Acceso y Compromiso Comunitario**
japerez@riversideunified.org o (951) 788-7135 ext. 80422

Los distritos escolares reciben fondos de diferentes fuentes: fondos estatales bajo la Fórmula de Financiación de Control Local (LCFF), otros fondos estatales, fondos locales y fondos federales. Los fondos de la LCFF incluyen un nivel básico de financiación para todas las LEA y financiación adicional -denominada subvenciones «complementarias y de concentración»- para las LEA en función de la inscripción de estudiantes con grandes necesidades (jóvenes de acogida, aprendices de inglés y alumnos con bajos ingresos).

Resumen presupuestario para el ciclo escolar 2024 - 25

Ingresos previstos por fuente de financiación

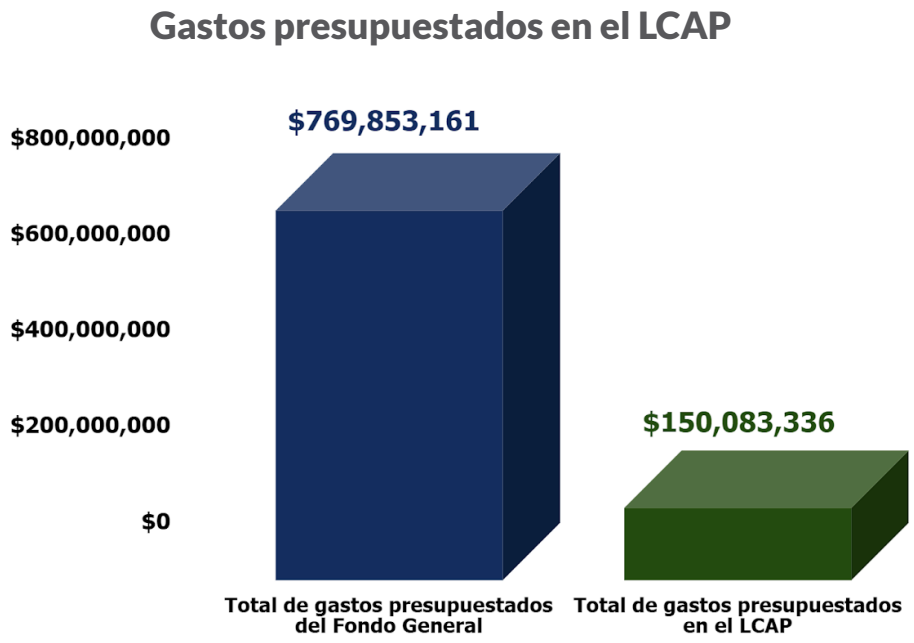


Esta gráfica muestra el total de ingresos para fines generales que el Distrito Escolar Unificado de Riverside espera recibir el próximo año de todas las fuentes.

Los ingresos totales proyectados para el Distrito Escolar Unificado de Riverside son $735,506,645.00, de los cuales $538,628,352.00 son de la Fórmula de Financiación de Control Local (LCFF), $135,963,560.00 son de otros fondos estatales, $18,675,548.00 son de fondos locales y $42,239,185.00 son de fondos federales. De los $538,628,352.00 en fondos LCFF, $116,732,756.00 se generan basados en la inscripción de los estudiantes con altas necesidades (jóvenes de acogida, aprendices del inglés y estudiantes de bajos ingresos).

RESUMEN DEL PRESUPUESTO DE LCFF PARA PADRES

La LCFF da a los distritos escolares más flexibilidad para decidir cómo utilizar los fondos estatales. A cambio, los distritos escolares deben trabajar con los padres, educadores, estudiantes y la comunidad para desarrollar un Plan de Control y Responsabilidad Local (LCAP) que muestre cómo van a utilizar estos fondos para servir a los estudiantes.



Esta gráfica proporciona un resumen de cómo el Distrito Escolar Unificado de Riverside planea utilizar los fondos para el 2024-2025. Muestra cuánto del total está vinculado a las acciones y servicios planificados en el LCAP.

El Distrito Escolar Unificado de Riverside planea utilizar $769,853,161.00 para el ciclo escolar 2024-2025. De esa cantidad, $150,083,336.00 están vinculados a acciones/servicios en el LCAP y $619,769,825.00 no están incluidos en el LCAP. Los gastos presupuestados que no están incluidos en el LCAP se utilizarán para lo siguiente:

Los maestros reciben sus salarios de nuestro programa base, junto con la administración general, como: Empleados a nivel de gabinete, currículo e instrucción, personal, servicios empresariales y departamentos de planificación de instalaciones. Además, los gastos generales, el transporte, los servicios públicos, el mantenimiento y las operaciones, otros costos operativos y algunas fuentes de financiación estatales y federales restringidas que no están directamente relacionadas con los objetivos, las acciones y los servicios del LCAP no están incluidos en el Plan de Control y responsabilidad Local del RUSD.

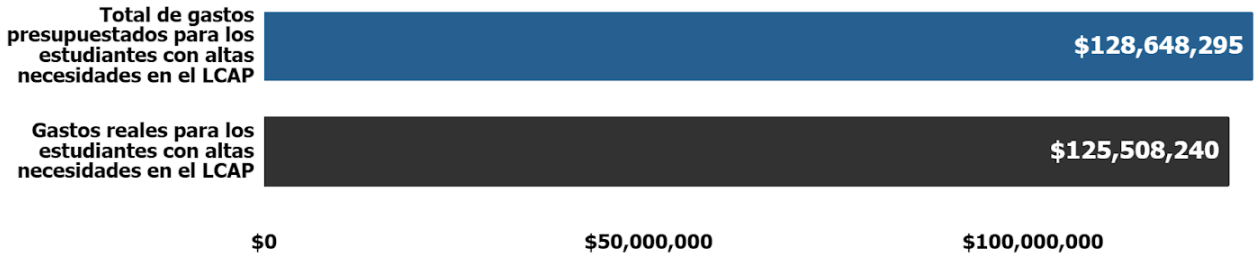
RESUMEN DEL PRESUPUESTO DEL CFF PARA PADRES

Aumento o mejora de los servicios para los estudiantes con altas necesidades en el LCAP para el ciclo escolar 2024-2025

En 2024-2025, el Distrito Escolar Unificado de Riverside proyecta que recibirá $116,732,756.00 basado en la inscripción de jóvenes de acogida, aprendices de inglés y estudiantes de bajos ingresos. El Distrito Escolar Unificado de Riverside debe describir en el LCAP cómo piensa aumentar o mejorar los servicios para los estudiantes con altas necesidades. El Distrito Escolar Unificado de Riverside planea gastar $120,277,915.00 para cumplir con este requisito, como se describe en el LCAP.

Actualización sobre el aumento o la mejora de los servicios para los estudiantes con altas necesidades en 2023-2024

Gastos del año anterior: aumento o mejora de los servicios para los estudiantes con altas necesidades



Esta gráfica compara lo que el Distrito Escolar Unificado de Riverside presupuestó el año pasado en el LCAP para acciones y servicios que contribuyen a aumentar o mejorar los servicios para estudiantes con altas necesidades con lo que el Distrito Escolar Unificado de Riverside estima que ha gastado en acciones y servicios que contribuyen a aumentar o mejorar los servicios para estudiantes con altas necesidades en el año actual.

En 2023-2024, el LCAP del Distrito Escolar Unificado de Riverside presupuestó $128,648,295.00 para acciones planificadas para aumentar o mejorar los servicios para estudiantes con altas necesidades. El Distrito Escolar Unificado de Riverside realmente gastó $125,508,240.00 en acciones para aumentar o mejorar los servicios para estudiantes con altas necesidades en 2023-2024. La diferencia entre los gastos presupuestados y los gastos reales de $3,140,055.00 afectó de la siguiente manera la capacidad del Distrito Escolar Unificado de Riverside para aumentar o mejorar los servicios para estudiantes con altas necesidades:

Esta diferencia no afectó negativamente a las acciones y servicios para los estudiantes que el LCAP atiende principalmente (jóvenes de acogida, estudiantes de bajos ingresos y aprendices del inglés). Este año, las diferencias materiales en el gasto se debieron principalmente al hecho de que los fondos para la escuela de verano y los proyectos de mantenimiento diferido sé gastaron después del cierre del ciclo escolar regular. Todos los estudiantes recibieron servicios aumentados y mejorados según lo planeado en el LCAP para 2023-24.

AUDIENCIA PÚBLICA DEL INFORME DEL PRESUPUESTO DE 2024/2025

ERIN POWER
SUPERINTENDENTE AUXILIAR,
SERVICIOS EMPRESARIALES

6 de JUNIO DE 2024

RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE



INFORME DEL PRESUPUESTO DE 2024/2025

Según el Código de Educación 42127, la Junta de Educación gobernante debe:

- Llevar a cabo una audiencia pública sobre el presupuesto
- Adoptar posteriormente el presupuesto antes del 1 de julio

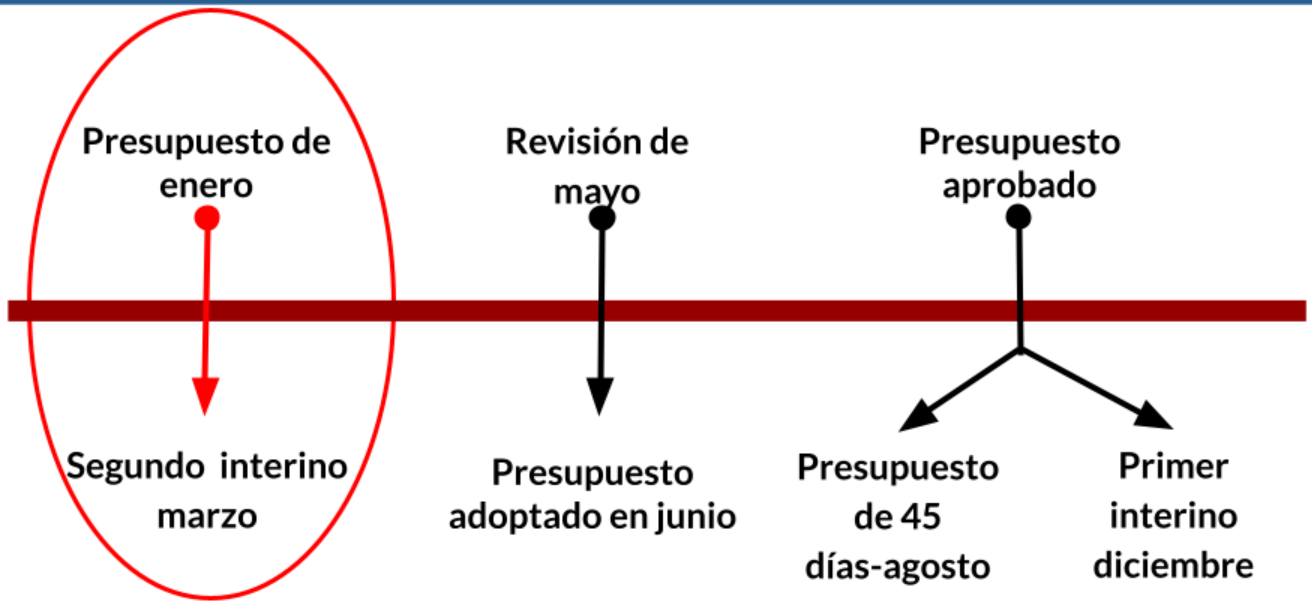


PRIORIDADES DE LA JUNTA 2023-24

2

RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

Última vez



3

PRESUPUESTO DE TRES AÑOS - @ SEGUNDO INTERINO

Sin restricciones	2023/2024 Primer interino	2023/2024 Segundo interino	2024/2025	2025/2026
Saldo inicial de fondos	**$163.5**	**$163.5**	**$177.2**	**$152.2**
Ingresos	567.8	569.9	562.7	569.3
Gastos	(484.7)	(473.5)	(503.7)	(499.2)
Contribuciones	(81.2)	(82.7)	(84.0)	(85.6)
Excedente/**(Déficit)**	1.9	13.7	**(25.0)**	**(15.5)**
Saldo final de fondos	**$165.4**	**$177.2**	**$152.2**	**$136.7**

Dólares en millones

4

AHORA



5

REVISIÓN DE MAYO

Presupuesto estatal Total

- Déficit adicional de $7B
- Paquete presupuestario de acción temprana de $17.3B
- Nuevo problema presupuestario de = $27.9B
- Soluciones incluyen cambios, reducciones, eliminación de 10,000 puestos vacantes, y “apretarse el cinturón”

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REVISIÓN DE MAYO

Educación

- La garantía mínima es $3.8B menos a la de enero
- El *COLA* financiado aumentó de .76% a 1.07%
- Retiros totales del Fondo de *Día lluvioso* de la Proposición 98
- Eliminar el Programa de subvención para las instalaciones escolares
- Eliminar la subvención para las instalaciones de preescolar de CA, TK, Kínder
- Reducir las inversiones en preescolar estatal de CA
- Mantiene la «maniobra» de la Proposición 98

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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

PRESUNCIONES PLURIANUALES

Presunciones plurianuales	2023/2024	2024/2025	2025/2026	2026/2027
Ajuste del costo de vida (COLA)	8.22%	1.07%	2.93%	3.08%
Inscripción del Distrito	38,855	38,364	38,441	38,172
Promedio diario de asistencia (ADA) %	93.50%	93.50%	93.50%	93.50%
Promedio diario de asistencia financiado (ADA)	37,748	36,842	36,211	36,063
Promedio de los tres años anteriores % ADA financiado	97.15%	96.03%	94.20%	94.47%
% de alumnos no duplicados(un año)*	75.65%	75.65%	75.65%	75.65%
Jubilación estatal de maestros (STRS)	19.10%	19.10%	19.10%	19.10%
Jubilación de empleados públicos (PERS)	26.68%	27.05%	27.60%	28.00%

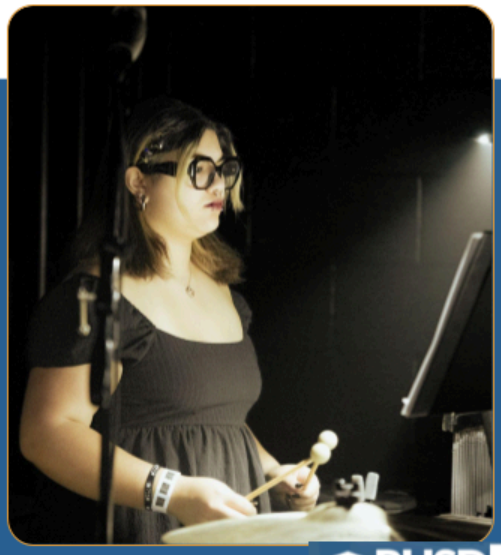
*Porcentaje de alumnos quienes son de bajos ingresos, aprendices del inglés o en hogares de acogida, cada alumno solo que cuenta una sola vez.

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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

ACCIONES Y OTROS CAMBIOS MAYORES DEL DISTRITO

- Alinear la contratación del personal con la inscripción (-$6.0M)
- Ajustes del Plan de control y responsabilidad local (LCAP) (-$2.8M)
- Costo compartido por el Programa de Oportunidades de aprendizaje expandido (-$4.8M)
- Ajustes del presupuesto operativo (-$3.0M)
- 1.34 % aumento permitido a la tasa de costos indirectos (-$4.1M)



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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

MEDIDAS Y OTROS CAMBIOS PRINCIPALES DEL DISTRITO

- Aumentos salariales de escalón y columna
- Personal y servicios de educación especial
- Informe del plan de adopción de libros de texto
- Finalización de la subvención global discrecional para arte, música y materiales de instrucción
- Reutilización del Centro Educativo Ana (del saldo de fondos)
- Arte y música en la educación (Prop 28)
- multiplicador de equidad
- Medidas del LCAP nuevas o ampliadas



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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

INGRESOS SIN RESTRICCIONES

	2023/2024 Estimaciones reales	2024/2025 Presupuesto
Fondos LCFF*	$545,087,231	$538,628,352
Ingresos federales	323,479	402,639
Ingresos estatales	17,302,903	17,133,052
Ingresos locales	12,941,567	8,227,158
Total	$575,655,180	$564,391,201

*Fórmula de financiamiento de control local

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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

GASTOS SIN RESTRICCIÓN

	2023/2024 Estimaciones reales	2024/2025 Presupuesto
Salario de empleados certificados	$227,484,610	$220,406,614
Salarios de empleados clasificados	64,957,900	67,617,114
Prestaciones	92,543,803	113,718,823
Libros y suministros	30,754,335	27,587,342
Servicios	54,464,216	53,943,099
Gastos de capital	8,615,106	11,260,000
Otros gastos	199,469	205,681
Gastos de apoyo/indirectos	(10,829,116)	(13,948,709)
Total	$468,190,323	$480,789,964

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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

PROYECCIONES PLURIANUALES - SIN RESTRICCIONES

	2023/2024 Estimaciones reales	2024/2025 Presupuesto	2025/2026	2026/2027
Balance del fondo inicial	**$163.5**	**$189.7**	**$179.9**	**$172.0**
Ingresos	575.7	564.4	572.2	586.5
Gastos	(468.2)	(480.8)	(484.8)	(485.6)
Contribuciones	(81.2)	(93.4)	(95.3)	(97.2)
Excedente/**(Déficit)**	26.2	**(9.8)**	**(7.9)**	3.7
Balance del fondo final	**$189.7**	**$179.9**	**$172.0**	**$175.7**

Dólares en Millones

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INGRESOS RESTRINGIDOS

	2023/2024 Estimaciones reales	2024/2025 Presupuesto
Ingreso Federal	**$56,970,701**	**$41,836,546**
Ingreso Estatal	**109,577,699**	**118,830,508**
Ingreso Local	**10,155,932**	**10,448,390**
Total	**$176,704,332**	**$171,115,444**

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GASTOS CON RESTRICCIONES

	2023/2024 Estimaciones reales	2024/2025 Presupuesto
Salarios de empleados certificados	$73,375,464	$75,231,925
Salarios de empleados clasificados	38,636,037	45,024,454
Prestaciones	92,157,857	76,793,217
Libros y suministros	15,593,301	25,810,497
Servicios	39,794,315	33,395,494
Gastos de capital	12,848,041	20,538,355
Otros gastos	128,000	-
Costos de apoyo/indirectos	9,574,678	12,269,255
Total	$282,107,693	$289,063,197

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PROYECCIONES PLURIANUALES- CON RESTRICCIONES

	2023/2024 Estimaciones reales	2024/2025 presupuesto	2025/2026	2026/2027
Balance del fondo inicial	**$154.5**	**$130.3**	**$105.8**	**$71.5**
Ingresos	176.7	171.1	153.8	153.8
Gastos	(282.1)	(289.1)	(283.3)	(272.7)
Contribuciones	81.2	93.4	95.3	97.2
Excedentes/(Déficit)	(24.2)	(24.5)	(34.3)	(21.7)
Balance del fondo final	**$130.3**	**$105.8**	**$71.5**	**$49.8**

Dólares en millones

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RESUMEN DEL FONDO GENERAL

	2023/2024 Estimaciones reales	2024/2025 Presupuesto
Balance inicial	$317,967,632	$320,029,128
(+) Ingresos	752,359,512	735,506,645
(-) Gastos	(750,298,016)	(769,853,161)
Balance final	$320,029,128	$285,682,612
No-Gastables	$216,994	$216,994
Con restricciones	130,307,770	105,765,053
Dedicados	116,215,522	103,664,173
Asignados	43,276,921	45,242,266
Reserva para incertidumbre económica (Requerido 4%)	30,011,921	30,794,126
Total	$320,029,128	$285,682,612

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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

RESUMEN DEL FONDO GENERAL

	2023/2024 Estimaciones reales	2024/2025 Presupuesto
No-Gastable	**$216,994**	**$216,994**
Efectivo renovable	150,000	150,000
Almacenes de Inventario	66,994	66,994

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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

RESUMEN DEL FONDO GENERAL

	2023/2024 Estimaciones reales	2024/2025 Presupuesto
con restricciones	**$130,307,770**	**$105,765,053**
Subvención para la finalización de los requisitos A-G	1,970,338	773,258
Artes y Música en las escuelas (AMS) Prop 28	6,711,617	3,019,327
Programa de subvenciones *California Serves*	-	265,409
Subvención global para formación profesional de empleados clasificados	250,110	250,110
Oportunidades de inscripción dual	600,000	412,913
Subvención global para la efectividad de los educadores	5,770,995	1,550,192
Multiplicador de equidad	979,980	901,581
Plan local de estudios étnicos	337,732	-
Programa de oportunidades extendidas del aprendizaje (ELOP)	20,920,448	19,124,988
Continúa en la siguiente diapositiva		

RESUMEN DEL FONDO GENERAL

	2023/2024 Estimaciones reales	2024/2025 Presupuesto
Con restricciones (continúa)		
Programa de comunidades de aprendizaje para el Éxito escolar	18,188	-
Subvención global de emergencia para la recuperación del aprendizaje	45,995,451	30,427,252
Opción de facturación de Medi-Cal	3,289,993	5,667,993
Fondo nacional de las artes	46,943	46,943
Reurbanización	25,779,343	29,465,679
Mantenimiento rutinario restringido	5,091,870	5,180,446
Lotería restringida	462,694	-
Educación especial	10,828,037	7,647,425
Soluciones locales para la escasez de maestros de educación especial	186,315	186,315
Varios	1,067,716	845,222

RESUMEN DEL FONDO GENERAL

	2023/2024 Estimaciones reales	2024/2025 Presupuesto
Dedicado	**$116,215,522**	**$103,664,173**
Reutilización del Centro Educativo Ana	3,000,000	-
Enfermeras de rastreo de contactos	350,000	-
Mitigación de la pérdida de ingresos por la disminución de las matriculaciones y ADA	55,022,759	55,022,759
Mantenimiento diferido	4,981,225	4,981,225
Vehículos eléctricos y mandato de infraestructura	900,000	-
Compensación de empleados y obligaciones de prestaciones	25,137,654	23,278,826
Mejora de las instalaciones/nuevos directores	161,326	161,326
Planificación de las instalaciones	450,000	450,000
Reserva de instalaciones, mobiliario y equipo	1,350,000	-
Continúa en la siguiente diapositiva		

RESUMEN DEL FONDO GENERAL

	2023/2024 Estimaciones reales	2024/2025 Presupuesto
Dedicado (continuado)		
Asuntos administrativos de Medi-Cal (MAA)	951,414	451,414
Reserva de seguridad y protección	4,707,374	4,707,374
Remanente de la escuela y departamento	2,099,260	2,038,101
Estructuras de sombra	9,317,136	7,977,136
Suplementario y de concentración	3,098,303	-
Infraestructura tecnológica	1,584,962	849,962
Adopción de libros de texto	2,500,000	3,141,942
Propiedad no reclamada	188,487	188,487
Gestión de residuos/reciclaje	415,621	415,621

RESUMEN DEL FONDO GENERAL

	2023/2024 Estimaciones reales	2024/2025 Presupuesto
Asignado	**$43,276,922**	**$45,242,266**
Gasto deficitario debido a la reducción de los ingresos previstos	43,276,922	45,242,266

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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

OTROS FONDOS

	Saldo inicial	Ingresos/ Fuentes	Gastos/ Usos	Saldo final
Grupo Estudiantil Asociado (ASB)	$3,200,617	$2,650,611	$2,265,875	$3,585,353
Educación para adultos	983,985	3,991,600	3,977,600	997,985
Desarrollo infantil (Preescolar estatal)	1,246,144	4,597,149	4,597,149	1,246,144
Cafetería	37,075,563	33,305,110	40,287,957	30,092,716
Construcción (Medida O)	82,359,826	1,700,000	56,122,893	27,936,933
Servicios de capital (Tarifas del promotor)	6,508,081	814,974	6,471,008	852,047
Proyectos de capital (CFDs y Fondos estatales)	51,229,394	10,793,803	10,458,656	51,564,541
Servicio de deuda	756,530	1,564,870	1,564,870	756,530
Autoseguro	19,352,700	51,256,619	50,817,098	19,792,221
Fideicomiso irrevocable del fondo de prestaciones para jubilados	32,852,888	2,900,000	145,000	35,607,888
Fideicomiso de la fundación	248,114	-	-	248,114
Total	$235,813,842	$113,574,736	$176,708,106	$172,680,472

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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

INCERTIDUMBRE ECONÓMICA

SITUACIÓN DE COLA NO FINANCIADA

Sin restricciones	2023/2024 Estimaciones reales	2024/2025 Presupuesto	2025/2026	2026/2027
Saldo inicial	**$163.5**	**$189.7**	**$174.2**	**$150.8**
Ingresos	575.7	558.7	556.7	554.4
Gastos	(468.2)	(480.8)	(484.8)	(485.6)
Contribuciones	(81.2)	(93.4)	(95.3)	(97.2)
Excedente/(Déficit)	26.2	(15.5)	(23.4)	(28.4)
Saldo final	**$189.7**	**$174.2**	**$150.8**	**$122.4**

Dólares en millones

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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

PRÓXIMOS PASOS - NEGOCIACIONES CONTINUAS

Informe sobre Prop. 98 del Gobernador

- Mantiene el nivel de financiación más alto de Prop 98 22/23
- Aumenta las garantías de los próximos años
- Aplazamientos del presupuesto
- Suspensión de Prop 98 en 23/24
  - Requiere un voto de ⅔ de la Legislatura

Propuesta legislativa conjunta

- Supone ingresos más altos que el Gobernador
- Financia COLA al 1.07 %
- Reconoce el nivel de financiación más alto de 22/23 al calcular la financiación de los próximos años
- Suspensiones, aplazamientos y más en un proyecto de la Prop 98

RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

PRÓXIMOS PASOS - PRESUPUESTO PROMULGADO

Situación 1:

- El gobernador y la Legislatura llegarán a un acuerdo antes del 15 de junio

Situación 2:

- La Legislatura aprobará el acuerdo presupuestario antes del 15 de junio
- El gobernador y la Legislatura llegarán a un acuerdo antes del 30 de junio

En cualquier situación, nuestra Junta Gobernante adoptará el presupuesto del RUSD el 27 de junio

RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE



SIGLAS

AB..... Proyecto de ley de la Asamblea

ACA..... Enmienda Concurrente de la Asamblea o Ley de Asistencia Asequible (también conocida como PPACA)

ACR..... Resolución Concurrente de la Asamblea

ACSA..... Asociación de Administradores Escolares de California

ADA ..... Promedio de asistencia diaria

ADC ..... Contribución determinada actuarialmente

AFSCME ..... Federación Estadounidense de Empleados Estatales, Municipales y de Condados

AMO ..... Objetivo mensurable anual

AMS..... Arte y música en las escuelas (Prop. 28)

AMT ..... Impuesto mínimo alternativo

AP ..... Asignación Avanzada

API ..... Índice de rendimiento académico

ARC ..... Contribución anual requerida

ARP..... Plan de Rescate Estadounidense

ASAM ..... Modelo de responsabilidad de las escuelas alternativas

ASCC ..... Certificado de habilitación de supervisor de actividades

ASES ..... Programa de educación y seguridad después de clase

AU ..... Unidad Administrativa de un SELPA

AV ..... Valor estimado

AYP ..... Progreso anual adecuado

BBA ..... Ley presupuestaria bipartidista

BCLAD ..... Desarrollo bilingüe, intercultural, lingüístico y académico

BCP ..... Propuesta de modificación presupuestaria

BIIG ..... Subvención para la mejora de las infraestructuras de banda ancha

BRL ..... Límite de ingresos base

BTSA ..... Apoyo y evaluación a maestros principiantes

CAASPP ..... Evaluación del rendimiento y el progreso de los estudiantes en California

CADS ..... Sistema de Datos de Aplicación Consolidado

CAHSEE ..... Examen de fin de estudios preparatorios de California

CALPADS ..... Sistema longitudinal de datos sobre el rendimiento de los alumnos de California

CalPERS ..... Sistema de Jubilación de los Empleados Públicos de California

CalSTRS ..... Sistema de Jubilación de Maestros del Estado de California

CALTIDES ..... Sistema Longitudinal de Datos Integrados de Maestros de California

CalWORKs ..... Oportunidades laborales en California y responsabilidad para los niños

CAPA ..... Evaluación Alternativa de Rendimiento de California

CARES..... Ayuda, socorro y seguridad económica en relación con el coronavirus
CARS ..... Sistema consolidado de solicitudes e informes
CASBO ..... Asociación de directores de centros escolares de California
CASEMIS ..... Sistema de información para la gestión de la educación especial en California
CASH ..... Coalición por una Vivienda Escolar Adecuada
CBA ..... Convenio de negociación colectiva
CBEDS ..... Sistema de Datos Educativos Básicos de California
CBEST ..... Prueba de destrezas de educación básica de California
CBIS ..... Estudios independientes basados en la materia
CCC ..... Colegios Comunitarios de California
CCEE..... Colaboración para la Excelencia Educativa de California
CCR ..... Código de Reglamentos de California (Título 5) o Revisión Coordinada del Cumplimiento de la Normativa
CCSESA ..... Asociación de Servicios Educativos para Superintendentes de Condados de California
CCSS..... Estándares Estatales Básicos Comunes
CDE ..... Secretaría de Educación de California
CEA ..... Gastos actuales de educación
CEC ..... Comisión de Energía de California
CELDT ..... Prueba de Desarrollo del Idioma Inglés de California
CEP ..... Disposición comunitaria sobre la admisibilidad
CFR ..... Código de Reglamentos Federales
CFT..... Federación de Maestros de California
CHIP ..... Programa de Seguro Médico Infantil
CLAD..... Desarrollo intercultural, lingüístico y académico
CMIS..... Supervisión del cumplimiento, intervenciones y sanciones
CNIPS..... Sistema de pago de información sobre nutrición infantil
COE ..... Oficina de Educación del Condado
COLA ..... Ajuste del costo de la vida
COP ..... Certificado de participación
CPI ..... Índice de precios al consumidor
CPR ..... Revisión del rendimiento de California
CR ..... Resolución de continuidad
CRF..... Fondo de Ayuda contra el Coronavirus
CRRSA..... Recursos suplementarios para respuesta y ayuda en caso de coronavirus
CSAM ..... Manual de contabilidad escolar de California
CSBA ..... Asociación de Juntas Escolares de California
CSEA..... Asociación de Empleados Escolares de California

CSET ..... Examen de materias de California para maestros

CSFG..... Subvención para instalaciones de escuelas autónomas

CSFGP ..... Programa de subvenciones para instalaciones de escuelas autónomas

CSIS ..... Servicios de información escolar de California

CSR ..... Reducción del número de alumnos por clase o reforma escolar integral

CST ..... Examen de los Estándares de California

CSTP ..... Estándares de California para la profesión de maestro

CTA ..... Asociación de Maestros de California

CTC ..... Comisión de Acreditación de Maestros

CTE ..... Educación Técnica Profesional

CTEIG..... Subvención de Incentivo a la Educación Técnica Profesional

CTO ..... Tiempo libre compensatorio

CYBHI..... Iniciativa de Salud Conductual Infantil y Juvenil

DAC ..... Comité Asesor de Distrito

DACA ..... Acción Diferida para los Llegados en la Infancia

DAIT ..... Equipo de Ayuda e Intervención del Distrito

DGS ..... Secretaría de Servicios Generales

DIR ..... Secretaría de Relaciones Industriales

DIS ..... Instrucción y servicios designados

DMP..... Programa de mantenimiento diferido

DOF ..... Secretaría de Finanzas

DOJ ..... Ministerio de Justicia

DOL ..... Secretaría de Trabajo

DSA ..... División del Arquitecto del Estado

DSS ..... Departamento de Servicios Sociales

EAAP..... Panel de apelación de auditorías educativas

E.C..... Código de Educación

ECAA ..... Ley de asistencia para la conservación de la energía

ECE ..... Educación de la primera infancia

ED ..... Secretaría de Educación de EE.UU.

EDGAR ..... Reglamentos administrativos generales de la Secretaría de Educación

EEOC ..... Comisión para la Igualdad de Oportunidades laborales

EERA..... Ley de relaciones laborales en la educación

EIA ..... Ayudas por impacto económico

EL ..... Aprendiz de inglés o (ELL- Aprendiz del idioma inglés)

ELA ..... Artes lingüísticas en inglés

ELAC ..... Comité Asesor de Aprendices del Inglés

ELAP ..... Programa de adquisición del inglés

ELO..... Oportunidades de aprendizaje expandidas

ELOP..... Programa de Oportunidades de Aprendizaje Expandido

ELPAC ..... Evaluación del dominio del inglés para California

EPA ..... Cuenta de protección de la educación

ERAF ..... Fondo de Aumento de los Ingresos de Educación

ERP ..... Pago de Recuperación Económica o Programa de Reparaciones Urgentes

ERT ..... Objetivo de recuperación económica

ESEA ..... Ley de Educación Primaria y Secundaria

ESL..... Inglés como Segundo Idioma

ESSA ..... Ley para el Éxito de Todos los Estudiantes

ESSER..... Ayuda de emergencia para escuelas primarias y secundarias

ESY ..... Año Escolar Extendido

FAPE ..... Educación Pública Adecuada y Gratuita

FCMAT ..... Equipo de Asistencia a la Gestión y Crisis Fiscal

FDPIR ..... Programa de distribución de alimentos en reservas de los pueblos de nativos estadounidenses

FERPA ..... Ley de Privacidad y Derechos Educativos de la Familia

FLSA ..... Ley de Estándares Laborales Justos

FPM ..... Supervisión de los programas federales

FRPM ..... Comidas gratuitas y a precio reducido

FTE ..... Equivalente a tiempo completo

GAAP ..... Principios de contabilidad generalmente aceptados

GASB ..... Junta de Estándares de Contabilidad Gubernamental

GATE..... Educación para superdotados y talentosos

GDP ..... Producto interior bruto

GEER..... Ayuda de emergencia del Gobernador para la educación

GF ..... Fondo General

GSA ..... Ajuste de grado

GO ..... Obligación general (bono)

GPA ..... Programa del Gobernador de Premios al Rendimiento

HOUSSE ..... Alto Objetivo Estándar Estatal Uniforme de Evaluación

HQT ..... Maestro altamente cualificado

HRA ..... Acuerdo de reembolso sanitario

HSA ..... Cuenta de ahorro sanitario

IDEA ..... Ley para la Educación de las Personas Discapacitadas

IEP ..... Programa de Educación Individualizado

IHSS ..... Servicios de apoyo en el hogar

II/USP ..... Programa de Intervención Inmediata/Escuelas de Bajo Rendimiento

IMFRP ..... Programa de reajuste de la financiación del material didáctico

IPI..... Instrucción presencial

IRCA ..... Ley de Reforma y Control de la Inmigración

ISP ..... Porcentaje de estudiantes identificados

JLBC ..... Comité Legislativo Conjunto de Presupuestos

JPA..... Acuerdo de poderes conjuntos o Autoridad de poderes conjuntos

LAIF..... Fondo de Inversión de las Agencias Locales

LAO ..... Oficina del Analista Legislativo

LCAP ..... Plan de Responsabilidad y Control Local

LCFF ..... Fórmula de Financiación de Control Local

LCI ..... Institución autorizada para niños

(a menudo se utiliza como término genérico para englobar también los hogares de familias de acogida y los centros médicos residenciales)

LEA ..... Agencia educativa local

LEP..... Dominio limitado del inglés

LLM..... Mitigación de la pérdida de aprendizaje

LPP..... Programa de arrendamiento con opción a compra

LRE ..... Entorno menos restrictivo

MAA ..... Actividades administrativas de Medi-Cal

MBG ..... Subvención global por mandato

MEP ..... Programa de Educación para Migrantes

MOU ..... Memorándum de acuerdo

MPP ..... Porcentaje de proporcionalidad mínimo

MSA..... Ayuda estatal mínima

MTSS..... Sistemas de Apoyo Multinivel

MYP ..... Proyección plurianual

NAEP..... Evaluación Nacional de Progreso Educativo

NCES..... Centro Nacional de Estadísticas Educativas

NCLB..... Que ningún niño se quede atrás

NOL ..... Pérdida neta de operación

NPS/A..... Escuela/Agencia no pública

NSLP ..... Programa nacional de almuerzos escolares

NSS ..... Escuela pequeña necesaria

SELPA OAL ..... Oficina de la Ley Administrativa
OMB ..... Oficina de Gestión y Presupuesto
OPEB ..... Otras prestaciones post-empleo
OPSC ..... Oficina de Construcción de Escuelas Públicas
P-1 ..... Primer principal (prorrateo)
P-2 ..... Segundo principal (prorrateo)
PAR ..... ayuda y revisión entre compañeros
PARS..... Servicios de jubilación de agencias públicas
PCA ..... Cuenta de costos del proyecto
PD..... Formación Profesional
PEPRA ..... Ley de reforma de las pensiones de los empleados públicos
PERB..... Junta Pública de Relaciones Laborales
PI ..... Mejora del programa
PIT ..... Impuesto sobre los ingresos personales
PKS ..... Tipos de servicios específicos
PL ..... Derecho público (ley federal)
PL 81-874 ..... Ley Pública 81-874 (Ayuda Federal de Impacto)
PMIA..... Cuenta de inversión monetaria común
PMIB..... Junta de Inversión de Fondos Comunes
PPACA ..... Ley de Protección del Paciente y Asistencia Sanitaria Asequible
PPIC ..... Instituto de Políticas Públicas de California
PRSP ..... Plan de estabilización de las tasas de pensión
PSAA..... Ley de responsabilidad de las escuelas públicas
PSSSA ..... Cuenta de estabilización del sistema de escuelas públicas
PTA ..... Asociación de padres y maestros
QCR..... Revisión del control de calidad
QEIA ..... Ley de inversión en educación de calidad
QRIS ..... Sistemas de evaluación y mejora de la calidad
QSCB ..... Bonos cualificados para la construcción de escuelas
QZAB ..... Bono de la Academia de la Zona Calificada
RDA ..... Agencia de Reurbanización
REU ..... Reserva para Incertidumbres Económicas
RFA ..... Petición de solicitud
RMR ..... Tasa del mercado regional
ROC/P ..... Centro / Programa Ocupacional Regional
RRMA ..... Cuenta de mantenimiento rutinario restringido

RROP ..... tasa del salario regular
RSDSS ..... Sistema Regional de Apoyo a Distritos y Escuelas
RS/PS ..... Servicios Regionales/Especialista de Programas
RSP ..... Programa de Especialista en Recursos
RTI ..... Respuesta a la intervención
S4 ..... Sistema estatal de apoyo a las escuelas
S/C ..... Subvención Suplementaria y de Concentración
SAB ..... Junta de Asignación Estatal
SACS..... Estructura Estándar de Códigos de Cuenta
SAIT ..... Equipo de Asistencia e Intervención Escolar
SALT ..... Impuestos estatales y locales
SARB ..... Junta Escolar de Revisión de Asistencia (a nivel de oficina del condado)
SART ..... Equipo de revisión de la asistencia escolar (a nivel escolar)
SARC ..... Informe de responsabilidad escolar
SAT-9 ..... Examen de rendimiento Stanford, novena edición, formulario T
SB ..... Proyecto de ley del Senado
SBAC ..... Consorcio de la Evaluación *Smarter Balanced*
SBE ..... Junta de Educación Estatal
SCA ..... Enmienda constitucional del Senado
SCE ..... Educación compensatoria estatal
SCO ..... Oficina del Interventor del Estado
SCOTUS ..... Tribunal Supremo de los Estados Unidos
SCR ..... Resolución constitucional del Senado
SDC ..... Clase especial diurna
SEA ..... Agencia de Educación Estatal
SED ..... Trastorno emocional grave
SEIU ..... Sindicato Internacional de Empleados de Servicios
SELPA ..... Área del Plan Local de Educación Especial
SERAF ..... Fondo Suplementario de Aumento de los Ingresos de Educación
SES ..... Situación socioeconómica o servicios educativos suplementarios
SFA ..... Autoridad Alimentaria Escolar
SFID ..... Distrito de mejora de las instalaciones escolares
SFP..... Programa de instalaciones escolares
SFSD ..... División de Servicios Fiscales Escolares del CDE
SFSF ..... Fondo Estatal de Estabilización Fiscal
SIG ..... Subvención para la mejora de escuelas

SIP ..... Programa de mejora escolar
SLIBG..... Subvención global para la mejora de escuelas y bibliotecas
SMAA ..... Actividades administrativas de Medi-Cal en las escuelas
SNP ..... Programa de nutrición escolar
SPI ..... Superintendente de Instrucción Pública del Estado
SPSA ..... Plan único para el rendimiento estudiantil
SRR ..... Tasa de reembolso Estándar
SSI/SSP ..... Ingreso Suplementario de Seguridad/Pago Suplementario Estatal
SST..... Equipo de Estudio de Estudiantes; también Equipo de Éxito Estudiantil
STAR ..... Pruebas e informes de normak
STEM..... Ciencia, Tecnología, Ingeniería y Matemáticas
STR ..... Tasa objetivo estatal
STRI ..... Instituto Estatal de Investigación Fiscal
SWD ..... Estudiantes con discapacidad
SWP ..... Programa para toda la escuela
TANF ..... ayuda temporal para familias necesitadas
TAS ..... Escuela de ayuda específica
TIIG ..... Subvención para la mejora de la enseñanza
TK ..... Kínder transicional
TRANs ..... Bonos de anticipación de impuestos e ingresos
UCP ..... Procedimiento uniforme de queja
UP ..... Alumnos no duplicados
UPP ..... Porcentaje de alumnos no duplicados

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: 3380 14th Street, Riverside CA 92501

Date: June 3, 2024

Adoption Date: June 27, 2024

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 6735 Magnolia Avenue, Riverside CA 92506

Date: June 6, 2024

Time: 5:30 p.m.

Contact person for additional information on the budget reports:

Name: Christina DeFalco Hoff

Title: Director, Business Services

Telephone: 951-352-6729 ext. 82201

E-mail: cdefalcohoff@riversideunified.org

Criteria and Standards Review Summary

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

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

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

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

Total liabilities actuarially determined:	$	10,011,905.00
Less: Amount of total liabilities reserved in budget:	$	10,011,905.00
Estimated accrued but unfunded liabilities:	$	0.00

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

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

Signed _____ Date of Meeting: June 27, 2024

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Eric Jacklin

Title: Director, Risk Management

Telephone: (951) 352-6729 ext. 80601

E-mail: ejacklin@riversideunified.org

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	545,087,231.00	0.00	545,087,231.00	538,628,352.00	0.00	538,628,352.00	-1.2%
2) Federal Revenue		8100-8299	323,479.00	56,970,701.00	57,294,180.00	402,639.00	41,836,546.00	42,239,185.00	-26.3%
3) Other State Revenue		8300-8599	17,302,903.00	109,577,699.00	126,880,602.00	17,133,052.00	118,830,508.00	135,963,560.00	7.2%
4) Other Local Revenue		8600-8799	12,941,567.00	10,155,932.00	23,097,499.00	8,227,158.00	10,448,390.00	18,675,548.00	-19.1%
5) TOTAL, REVENUES			575,655,180.00	176,704,332.00	752,359,512.00	564,391,201.00	171,115,444.00	735,506,645.00	-2.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	227,484,610.00	73,375,464.00	300,860,074.00	220,406,614.00	75,231,925.00	295,638,539.00	-1.7%
2) Classified Salaries		2000-2999	64,957,900.00	38,636,037.00	103,593,937.00	67,617,114.00	45,024,454.00	112,641,568.00	8.7%
3) Employee Benefits		3000-3999	92,543,803.00	92,157,857.00	184,701,660.00	113,718,823.00	76,793,217.00	190,512,040.00	3.1%
4) Books and Supplies		4000-4999	30,754,335.00	15,593,301.00	46,347,636.00	27,587,342.00	25,810,497.00	53,397,839.00	15.2%
5) Services and Other Operating Expenditures		5000-5999	54,464,216.00	39,794,315.00	94,258,531.00	53,943,099.00	33,395,494.00	87,338,593.00	-7.3%
6) Capital Outlay		6000-6999	8,615,106.00	12,848,041.00	21,463,147.00	11,260,000.00	20,538,355.00	31,798,355.00	48.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	199,469.00	128,000.00	327,469.00	205,681.00	0.00	205,681.00	-37.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,829,116.00)	9,574,678.00	(1,254,438.00)	(13,948,709.00)	12,269,255.00	(1,679,454.00)	33.9%
9) TOTAL, EXPENDITURES			468,190,323.00	282,107,693.00	750,298,016.00	480,789,964.00	289,063,197.00	769,853,161.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,464,857.00	(105,403,361.00)	2,061,496.00	83,601,237.00	(117,947,753.00)	(34,346,516.00)	-1,766.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(81,249,933.00)	81,249,933.00	0.00	(93,405,036.00)	93,405,036.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(81,249,933.00)	81,249,933.00	0.00	(93,405,036.00)	93,405,036.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,214,924.00	(24,153,428.00)	2,061,496.00	(9,803,799.00)	(24,542,717.00)	(34,346,516.00)	-1,766.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	163,506,434.00	154,461,198.00	317,967,632.00	189,721,358.00	130,307,770.00	320,029,128.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			163,506,434.00	154,461,198.00	317,967,632.00	189,721,358.00	130,307,770.00	320,029,128.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,506,434.00	154,461,198.00	317,967,632.00	189,721,358.00	130,307,770.00	320,029,128.00	0.6%
2) Ending Balance, June 30 (E + F1e)			189,721,358.00	130,307,770.00	320,029,128.00	179,917,559.00	105,765,053.00	285,682,612.00	-10.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	66,994.00	0.00	66,994.00	66,994.00	0.00	66,994.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	130,307,770.00	130,307,770.00	0.00	105,765,053.00	105,765,053.00	-18.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	116,215,521.00	0.00	116,215,521.00	103,664,173.00	0.00	103,664,173.00	-10.8%
d) Assigned									
Other Assignments		9780	43,276,922.00	0.00	43,276,922.00	45,242,266.00	0.00	45,242,266.00	4.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	30,011,921.00	0.00	30,011,921.00	30,794,126.00	0.00	30,794,126.00	2.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	189,721,358.00	130,307,770.00	320,029,128.00				
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				

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			189,721,358.00	130,307,770.00	320,029,128.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			189,721,358.00	130,307,770.00	320,029,128.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	296,950,181.00	0.00	296,950,181.00	292,545,668.00	0.00	292,545,668.00	-1.5%
Education Protection Account State Aid - Current Year		8012	129,920,011.00	0.00	129,920,011.00	128,158,957.00	0.00	128,158,957.00	-1.4%
State Aid - Prior Years		8019	254,367.00	0.00	254,367.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	783,926.00	0.00	783,926.00	783,926.00	0.00	783,926.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	96,713,214.00	0.00	96,713,214.00	96,713,214.00	0.00	96,713,214.00	0.0%
Unsecured Roll Taxes		8042	5,069,917.00	0.00	5,069,917.00	5,069,917.00	0.00	5,069,917.00	0.0%
Prior Years' Taxes		8043	5,973,403.00	0.00	5,973,403.00	5,973,403.00	0.00	5,973,403.00	0.0%
Supplemental Taxes		8044	4,286,498.00	0.00	4,286,498.00	4,286,498.00	0.00	4,286,498.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(11,790,963.00)	0.00	(11,790,963.00)	(11,790,963.00)	0.00	(11,790,963.00)	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	18,536,805.00	0.00	18,536,805.00	18,536,805.00	0.00	18,536,805.00	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			546,697,359.00	0.00	546,697,359.00	540,277,425.00	0.00	540,277,425.00	-1.2%
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	(1,610,128.00)	0.00	(1,610,128.00)	(1,649,073.00)	0.00	(1,649,073.00)	2.4%
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			545,087,231.00	0.00	545,087,231.00	538,628,352.00	0.00	538,628,352.00	-1.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,981,607.00	8,981,607.00	0.00	8,800,145.00	8,800,145.00	-2.0%
Special Education Discretionary Grants		8182	0.00	1,260,379.00	1,260,379.00	0.00	729,268.00	729,268.00	-42.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,728,423.00	1,728,423.00	0.00	1,536,936.00	1,536,936.00	-11.1%
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		9,372,039.00	9,372,039.00		10,725,079.00	10,725,079.00	14.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		848,529.00	848,529.00		1,190,999.00	1,190,999.00	40.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		86,868.00	86,868.00	New
Title III, English Learner Program	4203	8290		1,009,451.00	1,009,451.00		906,393.00	906,393.00	-10.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,743,886.00	1,743,886.00		780,007.00	780,007.00	-55.3%
Career and Technical Education	3500-3599	8290		395,344.00	395,344.00		355,810.00	355,810.00	-10.0%
All Other Federal Revenue	All Other	8290	323,479.00	31,631,043.00	31,954,522.00	402,639.00	16,725,041.00	17,127,680.00	-46.4%
TOTAL, FEDERAL REVENUE			323,479.00	56,970,701.00	57,294,180.00	402,639.00	41,836,546.00	42,239,185.00	-26.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		36,128,698.00	36,128,698.00		36,080,854.00	36,080,854.00	-0.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,798,572.00	0.00	1,798,572.00	1,811,398.00	0.00	1,811,398.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	6,727,239.00	2,736,504.00	9,463,743.00	6,707,946.00	2,510,364.00	9,218,310.00	-2.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,902,190.00	4,902,190.00		5,207,707.00	5,207,707.00	6.2%
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		1,872,318.00	1,872,318.00		1,840,000.00	1,840,000.00	-1.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		141,122.00	141,122.00		69,000.00	69,000.00	-51.1%
All Other State Revenue	All Other	8590	8,777,092.00	63,796,867.00	72,573,959.00	8,613,708.00	73,122,583.00	81,736,291.00	12.6%
TOTAL, OTHER STATE REVENUE			17,302,903.00	109,577,699.00	126,880,602.00	17,133,052.00	118,830,508.00	135,963,560.00	7.2%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	7,041,341.00	7,041,341.00	0.00	6,500,000.00	6,500,000.00	-7.7%
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	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
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	348,317.00	0.00	348,317.00	187,930.00	0.00	187,930.00	-46.0%
Interest		8660	7,000,000.00	0.00	7,000,000.00	5,000,000.00	0.00	5,000,000.00	-28.6%
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	473,635.00	473,635.00	0.00	78,087.00	78,087.00	-83.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	5,019,022.00	2,640,956.00	7,659,978.00	2,475,000.00	3,870,303.00	6,345,303.00	-17.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	564,228.00	0.00	564,228.00	564,228.00	0.00	564,228.00	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			12,941,567.00	10,155,932.00	23,097,499.00	8,227,158.00	10,448,390.00	18,675,548.00	-19.1%
TOTAL, REVENUES			575,655,180.00	176,704,332.00	752,359,512.00	564,391,201.00	171,115,444.00	735,506,645.00	-2.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	184,412,885.00	57,552,465.00	241,965,350.00	178,524,604.00	57,954,051.00	236,478,655.00	-2.3%
Certificated Pupil Support Salaries		1200	14,922,517.00	5,945,101.00	20,867,618.00	14,327,911.00	6,963,297.00	21,291,208.00	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	23,726,068.00	5,995,500.00	29,721,568.00	24,086,479.00	5,606,273.00	29,692,752.00	-0.1%
Other Certificated Salaries		1900	4,423,140.00	3,882,398.00	8,305,538.00	3,467,620.00	4,708,304.00	8,175,924.00	-1.6%
TOTAL, CERTIFICATED SALARIES			227,484,610.00	73,375,464.00	300,860,074.00	220,406,614.00	75,231,925.00	295,638,539.00	-1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,386,387.00	21,385,058.00	24,771,445.00	3,515,420.00	26,323,287.00	29,838,707.00	20.5%
Classified Support Salaries		2200	24,072,787.00	9,070,034.00	33,142,821.00	23,810,965.00	9,851,927.00	33,662,892.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	7,750,691.00	2,505,386.00	10,256,077.00	8,649,499.00	2,366,371.00	11,015,870.00	7.4%
Clerical, Technical and Office Salaries		2400	19,845,453.00	3,251,478.00	23,096,931.00	20,943,627.00	3,597,389.00	24,541,016.00	6.3%
Other Classified Salaries		2900	9,902,582.00	2,424,081.00	12,326,663.00	10,697,603.00	2,885,480.00	13,583,083.00	10.2%
TOTAL, CLASSIFIED SALARIES			64,957,900.00	38,636,037.00	103,593,937.00	67,617,114.00	45,024,454.00	112,641,568.00	8.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	28,223,821.00	36,671,800.00	64,895,621.00	42,021,221.00	38,261,967.00	80,283,188.00	23.7%
PERS		3201-3202	5,301,389.00	10,082,584.00	15,383,973.00	17,742,634.00	12,543,179.00	30,285,813.00	96.9%
OASDI/Medicare/Alternative		3301-3302	7,887,034.00	3,947,313.00	11,834,347.00	8,347,266.00	4,661,674.00	13,008,940.00	9.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	33,241,375.00	13,760,186.00	47,001,561.00	34,834,671.00	16,796,645.00	51,631,316.00	9.9%
Unemployment Insurance		3501-3502	139,427.00	51,469.00	190,896.00	144,122.00	60,177.00	204,299.00	7.0%
Workers' Compensation		3601-3602	4,990,841.00	1,896,987.00	6,887,828.00	5,793,740.00	2,419,638.00	8,213,378.00	19.2%
OPEB, Allocated		3701-3702	4,592,972.00	1,690,452.00	6,283,424.00	4,612,443.00	1,926,106.00	6,538,549.00	4.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,166,944.00	24,057,066.00	32,224,010.00	222,726.00	123,831.00	346,557.00	-98.9%
TOTAL, EMPLOYEE BENEFITS			92,543,803.00	92,157,857.00	184,701,660.00	113,718,823.00	76,793,217.00	190,512,040.00	3.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,742,318.00	1,742,318.00	4,358,058.00	2,224,550.00	6,582,608.00	277.8%
Books and Other Reference Materials		4200	305,681.00	382,492.00	688,173.00	223,425.00	39,001.00	262,426.00	-61.9%
Materials and Supplies		4300	24,097,283.00	11,037,410.00	35,134,693.00	16,294,464.00	22,743,903.00	39,038,367.00	11.1%
Noncapitalized Equipment		4400	6,351,371.00	2,431,081.00	8,782,452.00	6,711,395.00	803,043.00	7,514,438.00	-14.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,754,335.00	15,593,301.00	46,347,636.00	27,587,342.00	25,810,497.00	53,397,839.00	15.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	18,588,302.00	22,209,316.00	40,797,618.00	21,262,446.00	21,915,153.00	43,177,599.00	5.8%
Travel and Conferences		5200	763,652.00	1,544,209.00	2,307,861.00	513,610.00	952,721.00	1,466,331.00	-36.5%
Dues and Memberships		5300	155,084.00	84,318.00	239,402.00	157,516.00	66,150.00	223,666.00	-6.6%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,958,543.00	52,812.00	7,011,355.00	9,071,304.00	67,280.00	9,138,584.00	30.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,200,192.00	1,059,267.00	2,259,459.00	726,840.00	1,127,733.00	1,854,573.00	-17.9%
Transfers of Direct Costs		5710	(600,395.00)	600,395.00	0.00	(483,794.00)	483,794.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(103,983.00)	288,836.00	184,853.00	(99,179.00)	162,357.00	63,178.00	-65.8%
Professional/Consulting Services and Operating Expenditures		5800	26,136,719.00	13,451,259.00	39,587,978.00	21,256,467.00	8,568,856.00	29,825,323.00	-24.7%
Communications		5900	1,366,102.00	503,903.00	1,870,005.00	1,537,889.00	51,450.00	1,589,339.00	-15.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,464,216.00	39,794,315.00	94,258,531.00	53,943,099.00	33,395,494.00	87,338,593.00	-7.3%
CAPITAL OUTLAY									
Land		6100	0.00	180,536.00	180,536.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	3,200,164.00	0.00	3,200,164.00	750,000.00	0.00	750,000.00	-76.6%
Buildings and Improvements of Buildings		6200	4,267,743.00	9,419,277.00	13,687,020.00	9,530,000.00	13,121,938.00	22,651,938.00	65.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	419,680.00	642,458.00	1,062,138.00	980,000.00	135,000.00	1,115,000.00	5.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	727,519.00	2,605,770.00	3,333,289.00	0.00	7,281,417.00	7,281,417.00	118.4%
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			8,615,106.00	12,848,041.00	21,463,147.00	11,260,000.00	20,538,355.00	31,798,355.00	48.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	31,031.00	0.00	31,031.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	168,438.00	0.00	168,438.00	205,681.00	0.00	205,681.00	22.1%
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	128,000.00	128,000.00	0.00	0.00	0.00	-100.0%
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)			199,469.00	128,000.00	327,469.00	205,681.00	0.00	205,681.00	-37.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,574,678.00)	9,574,678.00	0.00	(12,269,255.00)	12,269,255.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(1,254,438.00)	0.00	(1,254,438.00)	(1,679,454.00)	0.00	(1,679,454.00)	33.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,829,116.00)	9,574,678.00	(1,254,438.00)	(13,948,709.00)	12,269,255.00	(1,679,454.00)	33.9%
TOTAL, EXPENDITURES			468,190,323.00	282,107,693.00	750,298,016.00	480,789,964.00	289,063,197.00	769,853,161.00	2.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(81,249,933.00)	81,249,933.00	0.00	(93,405,036.00)	93,405,036.00	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			(81,249,933.00)	81,249,933.00	0.00	(93,405,036.00)	93,405,036.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(81,249,933.00)	81,249,933.00	0.00	(93,405,036.00)	93,405,036.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	545,087,231.00	0.00	545,087,231.00	538,628,352.00	0.00	538,628,352.00	-1.2%
2) Federal Revenue		8100-8299	323,479.00	56,970,701.00	57,294,180.00	402,639.00	41,836,546.00	42,239,185.00	-26.3%
3) Other State Revenue		8300-8599	17,302,903.00	109,577,699.00	126,880,602.00	17,133,052.00	118,830,508.00	135,963,560.00	7.2%
4) Other Local Revenue		8600-8799	12,941,567.00	10,155,932.00	23,097,499.00	8,227,158.00	10,448,390.00	18,675,548.00	-19.1%
5) TOTAL, REVENUES			575,655,180.00	176,704,332.00	752,359,512.00	564,391,201.00	171,115,444.00	735,506,645.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		274,581,563.00	197,417,606.00	471,999,169.00	270,107,895.00	192,252,503.00	462,360,398.00	-2.0%
2) Instruction - Related Services	2000-2999		60,911,545.00	24,620,750.00	85,532,295.00	61,077,231.00	24,898,287.00	85,975,518.00	0.5%
3) Pupil Services	3000-3999		53,925,463.00	16,535,994.00	70,461,457.00	59,097,362.00	15,572,166.00	74,669,528.00	6.0%
4) Ancillary Services	4000-4999		7,367,701.00	108,485.00	7,476,186.00	7,910,704.00	106,565.00	8,017,269.00	7.2%
5) Community Services	5000-5999		162,698.00	489.00	163,187.00	191,791.00	489.00	192,280.00	17.8%
6) Enterprise	6000-6999		0.00	15.00	15.00	0.00	15.00	15.00	0.0%
7) General Administration	7000-7999		29,576,823.00	11,334,028.00	40,910,851.00	25,486,071.00	13,290,682.00	38,776,753.00	-5.2%
8) Plant Services	8000-8999		41,465,061.00	31,962,326.00	73,427,387.00	56,713,229.00	42,942,490.00	99,655,719.00	35.7%
9) Other Outgo	9000-9999	Except 7600-7699	199,469.00	128,000.00	327,469.00	205,681.00	0.00	205,681.00	-37.2%
10) TOTAL, EXPENDITURES			468,190,323.00	282,107,693.00	750,298,016.00	480,789,964.00	289,063,197.00	769,853,161.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			107,464,857.00	(105,403,361.00)	2,061,496.00	83,601,237.00	(117,947,753.00)	(34,346,516.00)	-1,766.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(81,249,933.00)	81,249,933.00	0.00	(93,405,036.00)	93,405,036.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(81,249,933.00)	81,249,933.00	0.00	(93,405,036.00)	93,405,036.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,214,924.00	(24,153,428.00)	2,061,496.00	(9,803,799.00)	(24,542,717.00)	(34,346,516.00)	-1,766.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	163,506,434.00	154,461,198.00	317,967,632.00	189,721,358.00	130,307,770.00	320,029,128.00	0.6%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			163,506,434.00	154,461,198.00	317,967,632.00	189,721,358.00	130,307,770.00	320,029,128.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,506,434.00	154,461,198.00	317,967,632.00	189,721,358.00	130,307,770.00	320,029,128.00	0.6%
2) Ending Balance, June 30 (E + F1e)			189,721,358.00	130,307,770.00	320,029,128.00	179,917,559.00	105,765,053.00	285,682,612.00	-10.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	66,994.00	0.00	66,994.00	66,994.00	0.00	66,994.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	130,307,770.00	130,307,770.00	0.00	105,765,053.00	105,765,053.00	-18.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	116,215,521.00	0.00	116,215,521.00	103,664,173.00	0.00	103,664,173.00	-10.8%
d) Assigned									
Other Assignments (by Resource/Object)		9780	43,276,922.00	0.00	43,276,922.00	45,242,266.00	0.00	45,242,266.00	4.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	30,011,921.00	0.00	30,011,921.00	30,794,126.00	0.00	30,794,126.00	2.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	20,920,448.00	19,124,988.00
5810	Other Restricted Federal	46,943.00	46,943.00
6266	Educator Effectiveness, FY 2021-22	5,770,995.00	1,550,192.00
6300	Lottery: Instructional Materials	462,694.00	0.00
6500	Special Education	1,392,384.00	811,744.00
6546	Mental Health-Related Services	5,105,973.00	2,200,641.00
6547	Special Education Early Intervention Preschool Grant	4,329,680.00	4,635,040.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,711,617.00	3,019,327.00
7085	Learning Communities for School Success Program	18,188.00	0.00
7311	Classified School Employee Professional Development Block Grant	250,110.00	250,110.00
7339	Dual Enrollment Opportunities	600,000.00	412,913.00
7399	LCFF Equity Multiplier	979,980.00	901,581.00
7412	A-G Access/Success Grant	987,578.00	252,833.00
7413	A-G Learning Loss Mitigation Grant	982,760.00	520,425.00
7435	Learning Recovery Emergency Block Grant	45,995,451.00	30,427,252.00
7810	Other Restricted State	524,047.00	451,724.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,091,870.00	5,180,446.00
9010	Other Restricted Local	30,137,052.00	35,978,894.00
Total, Restricted Balance		130,307,770.00	105,765,053.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,790,116.67	2,650,610.00	-15.0%
5) TOTAL, REVENUES			2,790,116.67	2,650,610.00	-15.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	926,219.57	1,065,152.00	30.0%
5) Services and Other Operating Expenditures		5000-5999	1,044,106.86	1,200,722.00	45.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,970,326.43	2,265,874.00	75.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			819,790.24	384,736.00	-53.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			819,790.24	384,736.00	-53.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,380,827.05	3,200,617.29	34.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,380,827.05	3,200,617.29	34.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,380,827.05	3,200,617.29	34.4%
2) Ending Balance, June 30 (E + F1e)			3,200,617.29	3,585,353.29	12.0%
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	3,200,617.29	3,585,353.29	12.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,424,267.70	1,353,054.00	-5.0%
Interest		8660	1,558.12	1,480.00	-5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	1,364,290.85	1,296,076.00	-5.0%
TOTAL, REVENUES			2,790,116.67	2,650,610.00	-15.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	917,301.96	1,054,897.00	15.0%
Noncapitalized Equipment		4400	8,917.61	10,255.00	15.0%
TOTAL, BOOKS AND SUPPLIES			926,219.57	1,065,152.00	30.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	(1,452.00)	(1,670.00)	15.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,561.20	5,245.00	15.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,040,997.66	1,197,147.00	15.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,044,106.86	1,200,722.00	45.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,970,326.43	2,265,874.00	75.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,790,116.67	2,650,610.00	-15.0%
5) TOTAL, REVENUES			2,790,116.67	2,650,610.00	-15.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,970,326.43	2,265,874.00	15.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,970,326.43	2,265,874.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			819,790.24	384,736.00	-53.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			819,790.24	384,736.00	-53.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,380,827.05	3,200,617.29	34.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,380,827.05	3,200,617.29	34.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,380,827.05	3,200,617.29	34.4%
2) Ending Balance, June 30 (E + F1e)			3,200,617.29	3,585,353.29	12.0%
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	3,200,617.29	3,585,353.29	12.0%
c) Committed					

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	3,200,617.29	3,585,353.29
Total, Restricted Balance		3,200,617.29	3,585,353.29

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	700,174.00	686,170.00	-2.0%
3) Other State Revenue		8300-8599	3,370,373.00	3,291,430.00	-2.3%
4) Other Local Revenue		8600-8799	201,512.00	14,000.00	-93.1%
5) TOTAL, REVENUES			4,272,059.00	3,991,600.00	-6.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,566,047.00	1,519,768.00	-3.0%
2) Classified Salaries		2000-2999	792,670.00	773,935.00	-2.4%
3) Employee Benefits		3000-3999	1,179,228.00	1,202,620.00	2.0%
4) Books and Supplies		4000-4999	319,331.00	119,510.00	-62.6%
5) Services and Other Operating Expenditures		5000-5999	293,241.00	209,999.00	-28.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	162,099.00	151,768.00	-6.4%
9) TOTAL, EXPENDITURES			4,312,616.00	3,977,600.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,557.00)	14,000.00	-134.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,557.00)	14,000.00	-134.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,024,542.00	983,985.00	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,024,542.00	983,985.00	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,024,542.00	983,985.00	-4.0%
2) Ending Balance, June 30 (E + F1e)			983,985.00	997,985.00	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	847,856.00	861,856.00	1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	136,129.00	136,129.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	983,985.00		
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			983,985.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			983,985.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	700,174.00	686,170.00	-2.0%
TOTAL, FEDERAL REVENUE			700,174.00	686,170.00	-2.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,122,437.00	3,028,495.00	-3.0%
All Other State Revenue	All Other	8590	247,936.00	262,935.00	6.0%
TOTAL, OTHER STATE REVENUE			3,370,373.00	3,291,430.00	-2.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	14,000.00	-53.3%
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	171,512.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			201,512.00	14,000.00	-93.1%
TOTAL, REVENUES			4,272,059.00	3,991,600.00	-6.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,362,543.00	1,327,846.00	-2.5%

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	203,504.00	191,922.00	-5.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,566,047.00	1,519,768.00	-3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	162,785.00	163,854.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	131,338.00	131,368.00	0.0%
Clerical, Technical and Office Salaries		2400	458,359.00	438,460.00	-4.3%
Other Classified Salaries		2900	40,188.00	40,253.00	0.2%
TOTAL, CLASSIFIED SALARIES			792,670.00	773,935.00	-2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	265,195.00	399,343.00	50.6%
PERS		3201-3202	237,988.00	243,973.00	2.5%
OASDI/Medicare/Alternative		3301-3302	88,448.00	89,367.00	1.0%
Health and Welfare Benefits		3401-3402	382,705.00	383,559.00	0.2%
Unemployment Insurance		3501-3502	1,123.00	1,148.00	2.2%
Workers' Compensation		3601-3602	41,598.00	46,150.00	10.9%
OPEB, Allocated		3701-3702	37,011.00	36,734.00	-0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	125,160.00	2,346.00	-98.1%
TOTAL, EMPLOYEE BENEFITS			1,179,228.00	1,202,620.00	2.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	25,206.00	17,250.00	-31.6%
Materials and Supplies		4300	192,310.00	100,060.00	-48.0%
Noncapitalized Equipment		4400	101,815.00	2,200.00	-97.8%
TOTAL, BOOKS AND SUPPLIES			319,331.00	119,510.00	-62.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,221.00	8,410.00	-40.9%
Dues and Memberships		5300	1,450.00	1,450.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	48,176.00	31,000.00	-35.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,448.00	2,500.00	2.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,494.00	14,550.00	-25.4%
Professional/Consulting Services and Operating Expenditures		5800	207,124.00	151,759.00	-26.7%
Communications		5900	328.00	330.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			293,241.00	209,999.00	-28.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	162,099.00	151,768.00	-6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			162,099.00	151,768.00	-6.4%
TOTAL, EXPENDITURES			4,312,616.00	3,977,600.00	-7.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	700,174.00	686,170.00	-2.0%
3) Other State Revenue		8300-8599	3,370,373.00	3,291,430.00	-2.3%
4) Other Local Revenue		8600-8799	201,512.00	14,000.00	-93.1%
5) TOTAL, REVENUES			4,272,059.00	3,991,600.00	-6.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,488,239.00	2,224,458.00	-10.6%
2) Instruction - Related Services	2000-2999		1,267,312.00	1,230,873.00	-2.9%
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		162,099.00	151,768.00	-6.4%
8) Plant Services	8000-8999		394,966.00	370,501.00	-6.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,312,616.00	3,977,600.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(40,557.00)	14,000.00	-134.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,557.00)	14,000.00	-134.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,024,542.00	983,985.00	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,024,542.00	983,985.00	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,024,542.00	983,985.00	-4.0%
2) Ending Balance, June 30 (E + F1e)			983,985.00	997,985.00	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	847,856.00	861,856.00	1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	136,129.00	136,129.00	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
6371	CalWORKs for ROCP or Adult Education	184,461.00	184,461.00
6391	Adult Education Program	616,719.00	630,719.00
9010	Other Restricted Local	46,676.00	46,676.00
Total, Restricted Balance		847,856.00	861,856.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	(6,525.00)	0.00	-100.0%
3) Other State Revenue		8300-8599	6,083,319.00	4,522,215.00	-25.7%
4) Other Local Revenue		8600-8799	70,156.00	74,934.00	6.8%
5) TOTAL, REVENUES			6,146,950.00	4,597,149.00	-25.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,225,516.00	1,124,060.00	-8.3%
2) Classified Salaries		2000-2999	1,471,863.00	1,599,407.00	8.7%
3) Employee Benefits		3000-3999	1,279,253.00	1,387,603.00	8.5%
4) Books and Supplies		4000-4999	648,045.00	134,154.00	-79.3%
5) Services and Other Operating Expenditures		5000-5999	195,727.00	87,900.00	-55.1%
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	231,065.00	264,025.00	14.3%
9) TOTAL, EXPENDITURES			5,051,469.00	4,597,149.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,095,481.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,095,481.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	150,663.00	1,246,144.00	727.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,663.00	1,246,144.00	727.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,663.00	1,246,144.00	727.1%
2) Ending Balance, June 30 (E + F1e)			1,246,144.00	1,246,144.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,246,144.00	1,246,144.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,246,144.00		
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			1,246,144.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,246,144.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	(6,525.00)	0.00	-100.0%
TOTAL, FEDERAL REVENUE			(6,525.00)	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,086,774.00	3,937,405.00	-3.7%
All Other State Revenue	All Other	8590	1,996,545.00	584,810.00	-70.7%
TOTAL, OTHER STATE REVENUE			6,083,319.00	4,522,215.00	-25.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,207.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	55,758.00	74,934.00	34.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,191.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,156.00	74,934.00	6.8%
TOTAL, REVENUES			6,146,950.00	4,597,149.00	-25.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,031,856.00	985,683.00	-4.5%
Certificated Pupil Support Salaries		1200	26,779.00	27,194.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	166,792.00	111,183.00	-33.3%
Other Certificated Salaries		1900	89.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,225,516.00	1,124,060.00	-8.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,070,847.00	1,224,069.00	14.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	13,086.00	15,986.00	22.2%
Classified Supervisors' and Administrators' Salaries		2300	97,081.00	96,183.00	-0.9%
Clerical, Technical and Office Salaries		2400	68,627.00	49,236.00	-28.3%
Other Classified Salaries		2900	222,222.00	213,933.00	-3.7%
TOTAL, CLASSIFIED SALARIES			1,471,863.00	1,599,407.00	8.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	200,842.00	300,080.00	49.4%
PERS		3201-3202	292,645.00	336,561.00	15.0%
OASDI/Medicare/Alternative		3301-3302	126,484.00	141,833.00	12.1%
Health and Welfare Benefits		3401-3402	425,977.00	506,136.00	18.8%
Unemployment Insurance		3501-3502	1,205.00	1,368.00	13.5%
Workers' Compensation		3601-3602	45,598.00	54,805.00	20.2%
OPEB, Allocated		3701-3702	40,625.00	43,625.00	7.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	145,877.00	3,195.00	-97.8%
TOTAL, EMPLOYEE BENEFITS			1,279,253.00	1,387,603.00	8.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	53,461.00	5,000.00	-90.6%
Materials and Supplies		4300	526,919.00	107,154.00	-79.7%
Noncapitalized Equipment		4400	67,665.00	22,000.00	-67.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			648,045.00	134,154.00	-79.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,154.00	6,000.00	90.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	615.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	33,240.00	17,900.00	-46.1%
Professional/Consulting Services and Operating Expenditures		5800	153,002.00	56,000.00	-63.4%
Communications		5900	5,716.00	8,000.00	40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			195,727.00	87,900.00	-55.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	231,065.00	264,025.00	14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			231,065.00	264,025.00	14.3%
TOTAL, EXPENDITURES			5,051,469.00	4,597,149.00	-9.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	(6,525.00)	0.00	-100.0%
3) Other State Revenue		8300-8599	6,083,319.00	4,522,215.00	-25.7%
4) Other Local Revenue		8600-8799	70,156.00	74,934.00	6.8%
5) TOTAL, REVENUES			6,146,950.00	4,597,149.00	-25.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,825,477.00	3,481,674.00	-9.0%
2) Instruction - Related Services	2000-2999		824,618.00	735,646.00	-10.8%
3) Pupil Services	3000-3999		154,825.00	111,804.00	-27.8%
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		231,065.00	264,025.00	14.3%
8) Plant Services	8000-8999		15,484.00	4,000.00	-74.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,051,469.00	4,597,149.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,095,481.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,095,481.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	150,663.00	1,246,144.00	727.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,663.00	1,246,144.00	727.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,663.00	1,246,144.00	727.1%
2) Ending Balance, June 30 (E + F1e)			1,246,144.00	1,246,144.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,246,144.00	1,246,144.00	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
7810	Other Restricted State	1,246,144.00	1,246,144.00
Total, Restricted Balance		1,246,144.00	1,246,144.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,732,132.00	19,082,043.00	-8.0%
3) Other State Revenue		8300-8599	13,149,582.00	12,229,254.00	-7.0%
4) Other Local Revenue		8600-8799	3,219,212.00	1,993,813.00	-38.1%
5) TOTAL, REVENUES			37,100,926.00	33,305,110.00	-10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,008,724.00	11,535,648.00	4.8%
3) Employee Benefits		3000-3999	5,073,132.00	5,397,741.00	6.4%
4) Books and Supplies		4000-4999	12,993,257.00	17,334,626.00	33.4%
5) Services and Other Operating Expenditures		5000-5999	563,171.00	592,022.00	5.1%
6) Capital Outlay		6000-6999	1,525,414.00	4,164,259.00	173.0%
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	861,274.00	1,263,661.00	46.7%
9) TOTAL, EXPENDITURES			32,024,972.00	40,287,957.00	25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,075,954.00	(6,982,847.00)	-237.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,075,954.00	(6,982,847.00)	-237.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,999,609.00	37,075,563.00	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,999,609.00	37,075,563.00	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,999,609.00	37,075,563.00	15.9%
2) Ending Balance, June 30 (E + F1e)			37,075,563.00	30,092,716.00	-18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	37,075,563.00	30,092,716.00	-18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	37,075,563.00		
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			37,075,563.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			37,075,563.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	20,548,914.00	18,795,025.00	-8.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	183,218.00	287,018.00	56.7%
TOTAL, FEDERAL REVENUE			20,732,132.00	19,082,043.00	-8.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	13,037,982.00	12,067,039.00	-7.4%
All Other State Revenue		8590	111,600.00	162,215.00	45.4%
TOTAL, OTHER STATE REVENUE			13,149,582.00	12,229,254.00	-7.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	950,000.00	1,041,642.00	9.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	771,650.00	750,000.00	-2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	577,657.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	919,905.00	202,171.00	-78.0%
TOTAL, OTHER LOCAL REVENUE			3,219,212.00	1,993,813.00	-38.1%
TOTAL, REVENUES			37,100,926.00	33,305,110.00	-10.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,316,592.00	9,313,473.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,665,583.00	1,745,531.00	4.8%
Clerical, Technical and Office Salaries		2400	26,549.00	476,644.00	1,695.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,008,724.00	11,535,648.00	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,099,295.00	2,267,758.00	8.0%
OASDI/Medicare/Alternative		3301-3302	813,639.00	881,228.00	8.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,701,482.00	1,811,741.00	6.5%
Unemployment Insurance		3501-3502	5,234.00	5,777.00	10.4%
Workers' Compensation		3601-3602	194,407.00	232,151.00	19.4%
OPEB, Allocated		3701-3702	173,089.00	184,798.00	6.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	85,986.00	14,288.00	-83.4%
TOTAL, EMPLOYEE BENEFITS			5,073,132.00	5,397,741.00	6.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	4,198.00	New
Materials and Supplies		4300	872,458.00	3,386,466.00	288.2%
Noncapitalized Equipment		4400	135,458.00	811,945.00	499.4%
Food		4700	11,985,341.00	13,132,017.00	9.6%
TOTAL, BOOKS AND SUPPLIES			12,993,257.00	17,334,626.00	33.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,905.00	6,626.00	12.2%
Dues and Memberships		5300	4,490.00	4,814.00	7.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	171,992.00	204,060.00	18.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	258,935.00	199,208.00	-23.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(237,587.00)	(95,628.00)	-59.8%
Professional/Consulting Services and Operating Expenditures		5800	358,092.00	271,442.00	-24.2%
Communications		5900	1,344.00	1,500.00	11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			563,171.00	592,022.00	5.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	682,122.00	2,164,259.00	217.3%
Equipment Replacement		6500	843,292.00	2,000,000.00	137.2%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,525,414.00	4,164,259.00	173.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	861,274.00	1,263,661.00	46.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			861,274.00	1,263,661.00	46.7%
TOTAL, EXPENDITURES			32,024,972.00	40,287,957.00	25.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,732,132.00	19,082,043.00	-8.0%
3) Other State Revenue		8300-8599	13,149,582.00	12,229,254.00	-7.0%
4) Other Local Revenue		8600-8799	3,219,212.00	1,993,813.00	-38.1%
5) TOTAL, REVENUES			37,100,926.00	33,305,110.00	-10.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		30,651,184.00	38,221,734.00	24.7%
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		861,274.00	1,263,661.00	46.7%
8) Plant Services	8000-8999		512,514.00	802,562.00	56.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,024,972.00	40,287,957.00	25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,075,954.00	(6,982,847.00)	-237.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,075,954.00	(6,982,847.00)	-237.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,999,609.00	37,075,563.00	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,999,609.00	37,075,563.00	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,999,609.00	37,075,563.00	15.9%
2) Ending Balance, June 30 (E + F1e)			37,075,563.00	30,092,716.00	-18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	37,075,563.00	30,092,716.00	-18.8%
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)	26,093,064.00	28,299,005.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	1,622,337.00	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,583,454.00	1,793,711.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	254,927.00	0.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	2,209,159.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,287,528.00	0.00
7033	Child Nutrition: School Food Best Practices Apportionment	861,248.00	0.00
9010	Other Restricted Local	1,163,846.00	0.00
Total, Restricted Balance		37,075,563.00	30,092,716.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,824,355.00	1,700,000.00	-84.3%
5) TOTAL, REVENUES			10,824,355.00	1,700,000.00	-84.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	327,959.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	83,058.00	0.00	-100.0%
6) Capital Outlay		6000-6999	26,489,714.00	56,122,893.00	111.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,900,731.00	56,122,893.00	108.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,076,376.00)	(54,422,893.00)	238.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,076,376.00)	(54,422,893.00)	238.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,436,202.00	82,359,826.00	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,436,202.00	82,359,826.00	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,436,202.00	82,359,826.00	-16.3%
2) Ending Balance, June 30 (E + F1e)			82,359,826.00	27,936,933.00	-66.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	82,359,826.00	27,936,933.00	-66.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	82,359,826.00		
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			82,359,826.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			82,359,826.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,690,000.00	1,700,000.00	-53.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,198,632.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,935,723.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,824,355.00	1,700,000.00	-84.3%
TOTAL, REVENUES			10,824,355.00	1,700,000.00	-84.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	80,920.00	0.00	-100.0%
Noncapitalized Equipment		4400	247,039.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			327,959.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	83,058.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,058.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	357,418.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	25,980,335.00	56,122,893.00	116.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	151,961.00	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			26,489,714.00	56,122,893.00	111.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,900,731.00	56,122,893.00	108.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,824,355.00	1,700,000.00	-84.3%
5) TOTAL, REVENUES			10,824,355.00	1,700,000.00	-84.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,900,731.00	56,122,893.00	108.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,900,731.00	56,122,893.00	108.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(16,076,376.00)	(54,422,893.00)	238.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,076,376.00)	(54,422,893.00)	238.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,436,202.00	82,359,826.00	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,436,202.00	82,359,826.00	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,436,202.00	82,359,826.00	-16.3%
2) Ending Balance, June 30 (E + F1e)			82,359,826.00	27,936,933.00	-66.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	82,359,826.00	27,936,933.00	-66.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	82,359,826.00	27,936,933.00
Total, Restricted Balance		82,359,826.00	27,936,933.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,188,685.00	2,369,844.00	-25.7%
5) TOTAL, REVENUES			3,188,685.00	2,369,844.00	-25.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	66,110.00	112,508.00	70.2%
3) Employee Benefits		3000-3999	33,406.00	58,500.00	75.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	110,640.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,435,618.00	6,300,000.00	158.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,645,774.00	6,471,008.00	144.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			542,911.00	(4,101,164.00)	-855.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,570,155.00	1,554,870.00	-1.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,570,155.00)	(1,554,870.00)	-1.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,027,244.00)	(5,656,034.00)	450.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,535,325.00	6,508,081.00	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,535,325.00	6,508,081.00	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,535,325.00	6,508,081.00	-13.6%
2) Ending Balance, June 30 (E + F1e)			6,508,081.00	852,047.00	-86.9%
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	6,508,081.00	852,047.00	-86.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,508,081.00		
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			6,508,081.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			6,508,081.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	740,000.00	300,000.00	-59.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	414,452.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	34,233.00	69,844.00	104.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,188,685.00	2,369,844.00	-25.7%
TOTAL, REVENUES			3,188,685.00	2,369,844.00	-25.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	38,980.00	81,020.00	107.9%
Clerical, Technical and Office Salaries		2400	27,130.00	31,488.00	16.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			66,110.00	112,508.00	70.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,785.00	30,105.00	79.4%
OASDI/Medicare/Alternative		3301-3302	5,024.00	8,358.00	66.4%
Health and Welfare Benefits		3401-3402	9,269.00	15,920.00	71.8%
Unemployment Insurance		3501-3502	31.00	56.00	80.6%
Workers' Compensation		3601-3602	1,186.00	2,261.00	90.6%
OPEB, Allocated		3701-3702	1,056.00	1,800.00	70.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	55.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			33,406.00	58,500.00	75.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	932.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	109,708.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			110,640.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	1,729,715.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	705,903.00	6,300,000.00	792.5%
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			2,435,618.00	6,300,000.00	158.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,645,774.00	6,471,008.00	144.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,570,155.00	1,554,870.00	-1.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,570,155.00	1,554,870.00	-1.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,570,155.00)	(1,554,870.00)	-1.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,188,685.00	2,369,844.00	-25.7%
5) TOTAL, REVENUES			3,188,685.00	2,369,844.00	-25.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		209,224.00	171,008.00	-18.3%
8) Plant Services	8000-8999		2,436,550.00	6,300,000.00	158.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,645,774.00	6,471,008.00	144.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			542,911.00	(4,101,164.00)	-855.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,570,155.00	1,554,870.00	-1.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,570,155.00)	(1,554,870.00)	-1.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,027,244.00)	(5,656,034.00)	450.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,535,325.00	6,508,081.00	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,535,325.00	6,508,081.00	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,535,325.00	6,508,081.00	-13.6%
2) Ending Balance, June 30 (E + F1e)			6,508,081.00	852,047.00	-86.9%
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	6,508,081.00	852,047.00	-86.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	6,508,081.00	852,047.00
Total, Restricted Balance		6,508,081.00	852,047.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	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%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) 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	30,186,892.00	10,793,803.00	-64.2%
5) TOTAL, REVENUES			30,186,892.00	10,793,803.00	-64.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,023,183.00	10,458,656.00	108.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,023,183.00	10,458,656.00	108.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,163,709.00	335,147.00	-98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,163,709.00	335,147.00	-98.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,065,685.00	51,229,394.00	96.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,065,685.00	51,229,394.00	96.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,065,685.00	51,229,394.00	96.5%
2) Ending Balance, June 30 (E + F1e)			51,229,394.00	51,564,541.00	0.7%
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	51,229,394.00	51,564,541.00	0.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	51,229,394.00		
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			51,229,394.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			51,229,394.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,370,000.00	500,000.00	-63.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	28,816,892.00	10,293,803.00	-64.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,186,892.00	10,793,803.00	-64.2%
TOTAL, REVENUES			30,186,892.00	10,793,803.00	-64.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	1,404,946.00	0.00	-100.0%
Land Improvements		6170	2,000,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,618,237.00	10,458,656.00	546.3%
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			5,023,183.00	10,458,656.00	108.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,023,183.00	10,458,656.00	108.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,186,892.00	10,793,803.00	-64.2%
5) TOTAL, REVENUES			30,186,892.00	10,793,803.00	-64.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,023,183.00	10,458,656.00	108.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,023,183.00	10,458,656.00	108.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			25,163,709.00	335,147.00	-98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,163,709.00	335,147.00	-98.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,065,685.00	51,229,394.00	96.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,065,685.00	51,229,394.00	96.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,065,685.00	51,229,394.00	96.5%
2) Ending Balance, June 30 (E + F1e)			51,229,394.00	51,564,541.00	0.7%
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	51,229,394.00	51,564,541.00	0.7%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,254,764.00	49,254,764.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,254,764.00	49,254,764.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,254,764.00	49,254,764.00	0.0%
2) Ending Balance, June 30 (E + F1e)			49,254,764.00	49,254,764.00	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	49,254,764.00	49,254,764.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,254,764.00	49,254,764.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,254,764.00	49,254,764.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,254,764.00	49,254,764.00	0.0%
2) Ending Balance, June 30 (E + F1e)			49,254,764.00	49,254,764.00	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	49,254,764.00	49,254,764.00	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
9010	Other Restricted Local	49,254,764.00	49,254,764.00
Total, Restricted Balance		49,254,764.00	49,254,764.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,019.00	10,000.00	-78.7%
5) TOTAL, REVENUES			47,019.00	10,000.00	-78.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,571,289.00	1,564,870.00	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,571,289.00	1,564,870.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,524,270.00)	(1,554,870.00)	2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,570,155.00	1,554,870.00	-1.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,570,155.00	1,554,870.00	-1.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,885.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	710,645.00	756,530.00	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			710,645.00	756,530.00	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			710,645.00	756,530.00	6.5%
2) Ending Balance, June 30 (E + F1e)			756,530.00	756,530.00	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	756,530.00	756,530.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	756,530.00		
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			756,530.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			756,530.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	40,869.00	10,000.00	-75.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,150.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,019.00	10,000.00	-78.7%
TOTAL, REVENUES			47,019.00	10,000.00	-78.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	302,289.00	263,870.00	-12.7%
Other Debt Service - Principal		7439	1,269,000.00	1,301,000.00	2.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,571,289.00	1,564,870.00	-0.4%
TOTAL, EXPENDITURES			1,571,289.00	1,564,870.00	-0.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,570,155.00	1,554,870.00	-1.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,570,155.00	1,554,870.00	-1.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,570,155.00	1,554,870.00	-1.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,019.00	10,000.00	-78.7%
5) TOTAL, REVENUES			47,019.00	10,000.00	-78.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,571,289.00	1,564,870.00	-0.4%
10) TOTAL, EXPENDITURES			1,571,289.00	1,564,870.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,524,270.00)	(1,554,870.00)	2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,570,155.00	1,554,870.00	-1.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,570,155.00	1,554,870.00	-1.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,885.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	710,645.00	756,530.00	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			710,645.00	756,530.00	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			710,645.00	756,530.00	6.5%
2) Ending Balance, June 30 (E + F1e)			756,530.00	756,530.00	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	756,530.00	756,530.00	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
9010	Other Restricted Local	756,530.00	756,530.00
Total, Restricted Balance		756,530.00	756,530.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,263.00	5,263.00	0.0%
4) Other Local Revenue		8600-8799	53,866,106.00	51,251,356.00	-4.9%
5) TOTAL, REVENUES			53,871,369.00	51,256,619.00	-4.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	90,743.00	0.00	-100.0%
2) Classified Salaries		2000-2999	784,338.00	599,949.00	-23.5%
3) Employee Benefits		3000-3999	739,383.00	305,141.00	-58.7%
4) Books and Supplies		4000-4999	35,102.00	28,000.00	-20.2%
5) Services and Other Operating Expenses		5000-5999	48,903,894.00	49,884,008.00	2.0%
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			50,553,460.00	50,817,098.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,317,909.00	439,521.00	-86.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,000,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(682,091.00)	439,521.00	-164.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,034,791.00	19,352,700.00	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,034,791.00	19,352,700.00	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,034,791.00	19,352,700.00	-3.4%
2) Ending Net Position, June 30 (E + F1e)			19,352,700.00	19,792,221.00	2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	19,352,700.00	19,792,221.00	2.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,352,700.00		
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			19,352,700.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			19,352,700.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	5,263.00	5,263.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,263.00	5,263.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	641,054.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	48,704,552.00	51,241,678.00	5.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,370,500.00	9,678.00	-99.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,866,106.00	51,251,356.00	-4.9%
TOTAL, REVENUES			53,871,369.00	51,256,619.00	-4.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	90,743.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			90,743.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	178,379.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	110,836.00	113,593.00	2.5%
Clerical, Technical and Office Salaries		2400	460,045.00	486,356.00	5.7%
Other Classified Salaries		2900	35,078.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			784,338.00	599,949.00	-23.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,618.00	5,263.00	-50.4%
PERS		3201-3202	207,182.00	162,067.00	-21.8%
OASDI/Medicare/Alternative		3301-3302	62,221.00	45,568.00	-26.8%
Health and Welfare Benefits		3401-3402	435,956.00	68,531.00	-84.3%
Unemployment Insurance		3501-3502	447.00	300.00	-32.9%
Workers' Compensation		3601-3602	16,330.00	12,093.00	-25.9%
OPEB, Allocated		3701-3702	14,520.00	9,626.00	-33.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(7,891.00)	1,693.00	-121.5%
TOTAL, EMPLOYEE BENEFITS			739,383.00	305,141.00	-58.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,000.00	28,000.00	3.7%
Noncapitalized Equipment		4400	8,102.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			35,102.00	28,000.00	-20.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,715.00	4,100.00	-13.0%
Dues and Memberships		5300	300.00	216.00	-28.0%
Insurance		5400-5450	4,093,789.00	7,192,342.00	75.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	44,805,090.00	42,687,350.00	-4.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			48,903,894.00	49,884,008.00	2.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			50,553,460.00	50,817,098.00	0.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	4,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(4,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,263.00	5,263.00	0.0%
4) Other Local Revenue		8600-8799	53,866,106.00	51,251,356.00	-4.9%
5) TOTAL, REVENUES			53,871,369.00	51,256,619.00	-4.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		50,553,460.00	50,817,098.00	0.5%
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			50,553,460.00	50,817,098.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,317,909.00	439,521.00	-86.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,000,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(682,091.00)	439,521.00	-164.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,034,791.00	19,352,700.00	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,034,791.00	19,352,700.00	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,034,791.00	19,352,700.00	-3.4%
2) Ending Net Position, June 30 (E + F1e)			19,352,700.00	19,792,221.00	2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	19,352,700.00	19,792,221.00	2.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	19,352,700.00	19,792,221.00
Total, Restricted Net Position		19,352,700.00	19,792,221.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,969,271.00	2,900,000.00	-26.9%
5) TOTAL, REVENUES			3,969,271.00	2,900,000.00	-26.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	150,811.00	145,000.00	-3.9%
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			150,811.00	145,000.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,818,460.00	2,755,000.00	-27.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	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			4,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,818,460.00	2,755,000.00	-64.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	25,034,428.00	32,852,888.00	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,034,428.00	32,852,888.00	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,034,428.00	32,852,888.00	31.2%
2) Ending Net Position, June 30 (E + F1e)			32,852,888.00	35,607,888.00	8.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	32,852,888.00	35,607,888.00	8.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,852,888.00		
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			32,852,888.00		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			32,852,888.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,179,304.00	1,100,000.00	-6.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,789,967.00	1,800,000.00	-35.5%
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			3,969,271.00	2,900,000.00	-26.9%
TOTAL, REVENUES			3,969,271.00	2,900,000.00	-26.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	150,811.00	145,000.00	-3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			150,811.00	145,000.00	-3.9%
TOTAL, EXPENSES			150,811.00	145,000.00	-3.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			4,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,969,271.00	2,900,000.00	-26.9%
5) TOTAL, REVENUES			3,969,271.00	2,900,000.00	-26.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		150,811.00	145,000.00	-3.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			150,811.00	145,000.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,818,460.00	2,755,000.00	-27.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	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			4,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,818,460.00	2,755,000.00	-64.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	25,034,428.00	32,852,888.00	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,034,428.00	32,852,888.00	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,034,428.00	32,852,888.00	31.2%
2) Ending Net Position, June 30 (E + F1e)			32,852,888.00	35,607,888.00	8.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	32,852,888.00	35,607,888.00	8.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,020.00	0.00	-100.0%
5) TOTAL, REVENUES			1,020.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,000.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	1,400.00	0.00	-100.0%
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			8,400.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,380.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(7,380.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	255,494.00	248,114.00	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			255,494.00	248,114.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			255,494.00	248,114.00	-2.9%
2) Ending Net Position, June 30 (E + F1e)			248,114.00	248,114.00	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	248,114.00	248,114.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	248,114.00		
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			248,114.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			248,114.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	120.00	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	900.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,020.00	0.00	-100.0%
TOTAL, REVENUES			1,020.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,000.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,400.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,400.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			8,400.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,020.00	0.00	-100.0%
5) TOTAL, REVENUES			1,020.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		8,400.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,400.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,380.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(7,380.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	255,494.00	248,114.00	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			255,494.00	248,114.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			255,494.00	248,114.00	-2.9%
2) Ending Net Position, June 30 (E + F1e)			248,114.00	248,114.00	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	248,114.00	248,114.00	0.0%

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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	36,329.33	36,329.33	37,747.91	35,870.35	35,870.35	36,826.40
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	36,329.33	36,329.33	37,747.91	35,870.35	35,870.35	36,826.40
5. District Funded County Program ADA						
a. County Community Schools	9.47	9.47	9.47	9.47	9.47	9.47
b. Special Education-Special Day Class	4.76	4.76	4.76	4.76	4.76	4.76
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.39	.39	.39	.39	.39	.39
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	1.00	1.00	1.00	1.00	1.00	1.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.62	15.62	15.62	15.62	15.62	15.62
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,344.95	36,344.95	37,763.53	35,885.97	35,885.97	36,842.02
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			352,507,581.12	334,476,360.12	298,646,566.12	304,313,907.12	293,347,868.12	265,949,692.12	308,715,713.12	293,863,538.12
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		14,627,283.00	14,627,283.00	58,368,850.00	26,329,110.00	26,329,110.00	58,368,850.00	26,329,110.00	26,329,110.00
Property Taxes	8020-8079		0.00	6,038,426.00	23,915.00	1,626,190.00	4,914,442.00	32,822,734.00	1,327,258.00	41,372,189.00
Miscellaneous Funds	8080-8099		0.00	(330.00)	0.00	(363,621.00)	(198,878.00)	(111,972.00)	(111,972.00)	(111,972.00)
Federal Revenue	8100-8299		1,478,371.00	283,003.00	139,389.00	6,449,924.00	2,428,753.00	1,465,700.00	9,301,069.00	6,741,374.00
Other State Revenue	8300-8599		4,038,118.00	3,942,943.00	7,641,152.00	9,585,431.00	9,218,329.00	10,713,929.00	6,798,178.00	9,816,569.00
Other Local Revenue	8600-8799		31,748.00	141,934.00	1,832,071.00	1,669,594.00	511,710.00	300,676.00	2,590,299.00	3,682,818.00
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			20,175,520.00	25,033,259.00	68,005,377.00	45,296,628.00	43,203,466.00	103,559,917.00	46,233,942.00	87,830,088.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,735,388.00	24,242,360.00	24,774,510.00	25,217,967.00	31,308,121.00	27,730,895.00	25,809,244.00	26,991,799.00
Classified Salaries	2000-2999		4,595,776.00	9,304,194.00	9,180,288.00	9,574,533.00	11,759,780.00	10,779,798.00	9,766,024.00	10,025,100.00
Employee Benefits	3000-3999		7,525,226.00	13,659,713.00	13,145,331.00	13,221,536.00	15,583,885.00	14,155,044.00	14,002,635.00	18,060,541.00
Books and Supplies	4000-4999		293,688.00	2,386,883.00	5,553,375.00	4,143,672.00	1,836,886.00	1,676,692.00	2,824,746.00	1,778,148.00
Services	5000-5999		7,318,974.00	3,493,544.00	6,078,766.00	8,829,932.00	5,598,404.00	4,751,219.00	8,498,045.00	5,004,501.00
Capital Outlay	6000-6999	0.00	133,553.00	3,059,002.00	311,624.00	3,332,468.00	4,318,217.00	1,008,008.00	1,380,049.00	3,828,522.00
Other Outgo	7000-7499		18,275.00	20,191.00	33,013.00	24,317.00	32,128.00	31,981.00	(605,573.00)	30,065.00
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			25,620,880.00	56,165,887.00	59,076,907.00	64,344,425.00	70,437,421.00	60,133,637.00	61,675,170.00	65,718,676.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	22,250,532.00	1,475,210.00	867,771.00	469,486.00	18,309,963.00	0.00	198,030.00	1,561,987.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		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									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		22,250,532.00	1,475,210.00	867,771.00	469,486.00	18,309,963.00	0.00	198,030.00	1,561,987.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	30,985,171.00	14,061,071.00	5,564,937.00	3,730,615.00	10,228,205.00	164,221.00	858,289.00	972,934.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		30,985,171.00	14,061,071.00	5,564,937.00	3,730,615.00	10,228,205.00	164,221.00	858,289.00	972,934.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(8,734,639.00)	(12,585,861.00)	(4,697,166.00)	(3,261,129.00)	8,081,758.00	(164,221.00)	(660,259.00)	589,053.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(18,031,221.00)	(35,829,794.00)	5,667,341.00	(10,966,039.00)	(27,398,176.00)	42,766,021.00	(14,852,175.00)	22,111,412.00
F. ENDING CASH (A + E)			334,476,360.12	298,646,566.12	304,313,907.12	293,347,868.12	265,949,692.12	308,715,713.12	293,863,538.12	315,974,950.12
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		315,974,950.12	330,009,230.12	326,694,589.12	300,461,745.12				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	58,368,850.00	26,329,110.00	26,329,110.00	58,368,849.00	0.00	0.00	420,704,625.00	420,704,625.00
Property Taxes	8020-8079	502,206.00	10,498,492.00	21,582,890.00	(1,135,942.00)	0.00	0.00	119,572,800.00	119,572,800.00
Miscellaneous Funds	8080-8099	(261,378.00)	(130,771.00)	(100,593.00)	51,120.00	(308,706.00)	0.00	(1,649,073.00)	(1,649,073.00)
Federal Revenue	8100-8299	(130,941.00)	4,963,104.00	257,659.00	(4,371,757.00)	13,233,537.00	0.00	42,239,185.00	42,239,185.00
Other State Revenue	8300-8599	11,652,077.00	13,215,658.00	20,285,763.00	27,614,199.00	1,441,214.00	0.00	135,963,560.00	135,963,560.00
Other Local Revenue	8600-8799	812,386.00	3,143,095.00	2,149,556.00	(823,591.00)	2,633,252.00	0.00	18,675,548.00	18,675,548.00
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		70,943,200.00	58,018,688.00	70,504,385.00	79,702,878.00	16,999,297.00	0.00	735,506,645.00	735,506,645.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	26,725,724.00	26,607,469.00	30,007,312.00	17,531,365.00	2,956,385.00	0.00	295,638,539.00	295,638,539.00
Classified Salaries	2000-2999	10,340,496.00	9,867,401.00	11,410,591.00	4,145,210.00	1,892,378.00	0.00	112,641,569.00	112,641,568.00
Employee Benefits	3000-3999	10,135,240.00	13,888,328.00	42,007,905.00	14,097,890.00	1,028,765.00	0.00	190,512,039.00	190,512,040.00
Books and Supplies	4000-4999	2,611,154.00	3,364,064.00	6,178,130.00	13,354,800.00	7,395,601.00	0.00	53,397,839.00	53,397,839.00
Services	5000-5999	7,266,571.00	5,912,823.00	5,607,138.00	6,681,402.00	12,297,274.00	0.00	87,338,593.00	87,338,593.00
Capital Outlay	6000-6999	849,016.00	1,488,163.00	1,892,002.00	922,151.00	9,275,580.00	0.00	31,798,355.00	31,798,355.00
Other Outgo	7000-7499	196,159.00	60,572.00	171,695.00	(353,412.00)	(1,133,184.00)	0.00	(1,473,773.00)	(1,473,773.00)
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		58,124,360.00	61,188,820.00	97,274,773.00	56,379,406.00	33,712,799.00	0.00	769,853,161.00	769,853,161.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	1,237,130.00	44,501.00	698,667.00	551,813.00	(3,164,026.00)	0.00	22,250,532.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,237,130.00	44,501.00	698,667.00	551,813.00	(3,164,026.00)	0.00	22,250,532.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	21,690.00	189,010.00	161,123.00	(4,966,924.00)	0.00	0.00	30,985,171.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		21,690.00	189,010.00	161,123.00	(4,966,924.00)	0.00	0.00	30,985,171.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,215,440.00	(144,509.00)	537,544.00	5,518,737.00	(3,164,026.00)	0.00	(8,734,639.00)	
E. NET INCREASE/DECREASE (B - C + D)		14,034,280.00	(3,314,641.00)	(26,232,844.00)	28,842,209.00	(19,877,528.00)	0.00	(43,081,155.00)	(34,346,516.00)
F. ENDING CASH (A + E)		330,009,230.12	326,694,589.12	300,461,745.12	329,303,954.12				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								309,426,426.12	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			329,303,954.12	309,655,636.12	273,164,850.12	279,346,713.12	261,320,532.12	233,493,816.12	276,378,700.12	257,923,953.12
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		14,977,147.00	14,977,147.00	59,372,492.00	26,958,864.00	26,958,864.00	59,372,492.00	26,958,864.00	26,958,864.00
Property Taxes	8020-8079		0.00	6,038,426.00	23,915.00	1,626,190.00	4,914,442.00	32,822,734.00	1,327,258.00	41,372,189.00
Miscellaneous Funds	8080-8099		0.00	(335.00)	0.00	(369,853.00)	(202,287.00)	(113,891.00)	(113,891.00)	(113,891.00)
Federal Revenue	8100-8299		895,854.00	171,492.00	84,466.00	3,908,483.00	1,471,760.00	888,175.00	5,636,202.00	4,085,094.00
Other State Revenue	8300-8599		4,021,149.00	3,926,375.00	7,609,043.00	9,545,152.00	9,179,593.00	10,668,908.00	6,769,612.00	9,775,319.00
Other Local Revenue	8600-8799		209,676.00	(43,010.00)	1,758,052.00	1,602,139.00	491,036.00	288,528.00	2,485,645.00	3,534,025.00
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			20,103,826.00	25,070,095.00	68,847,968.00	43,270,975.00	42,813,408.00	103,926,946.00	43,063,690.00	85,611,600.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,767,377.00	24,377,572.00	24,912,689.00	25,358,620.00	31,482,742.00	27,885,564.00	25,953,195.00	27,142,345.00
Classified Salaries	2000-2999		4,650,196.00	9,414,368.00	9,288,995.00	9,687,909.00	11,899,031.00	10,907,445.00	9,881,667.00	10,143,810.00
Employee Benefits	3000-3999		7,552,985.00	13,710,101.00	13,193,821.00	13,270,307.00	15,641,371.00	14,207,260.00	14,054,288.00	18,127,163.00
Books and Supplies	4000-4999		278,720.00	2,265,233.00	5,270,341.00	3,932,485.00	1,743,267.00	1,591,238.00	2,680,779.00	1,687,523.00
Services	5000-5999		7,184,313.00	3,429,266.00	5,966,923.00	8,667,471.00	5,495,399.00	4,663,802.00	8,341,690.00	4,912,424.00
Capital Outlay	6000-6999		128,917.00	2,952,805.00	300,806.00	3,216,777.00	4,168,305.00	973,014.00	1,332,139.00	3,695,610.00
Other Outgo	7000-7499		17,821.00	19,690.00	32,194.00	23,714.00	31,331.00	31,188.00	(590,552.00)	29,319.00
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			25,580,329.00	56,169,035.00	58,965,769.00	64,157,283.00	70,461,446.00	60,259,511.00	61,653,206.00	65,738,194.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		1,127,053.00	662,973.00	358,685.00	13,988,722.00	0.00	151,294.00	1,193,351.00	0.00
Due From Other Funds	9310		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
Prepaid Expenditures	9330		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
Lease Receivable	9380									
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	1,127,053.00	662,973.00	358,685.00	13,988,722.00	0.00	151,294.00	1,193,351.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		15,298,868.00	6,054,819.00	4,059,021.00	11,128,595.00	178,678.00	933,845.00	1,058,582.00	0.00
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		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
SUBTOTAL		0.00	15,298,868.00	6,054,819.00	4,059,021.00	11,128,595.00	178,678.00	933,845.00	1,058,582.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(14,171,815.00)	(5,391,846.00)	(3,700,336.00)	2,860,127.00	(178,678.00)	(782,551.00)	134,769.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(19,648,318.00)	(36,490,786.00)	6,181,863.00	(18,026,181.00)	(27,826,716.00)	42,884,884.00	(18,454,747.00)	19,873,406.00
F. ENDING CASH (A + E)			309,655,636.12	273,164,850.12	279,346,713.12	261,320,532.12	233,493,816.12	276,378,700.12	257,923,953.12	277,797,359.12
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		277,797,359.12	292,498,955.12	287,663,503.12	261,636,545.12				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	59,372,492.00	26,958,864.00	26,958,864.00	59,372,496.00	0.00	0.00	429,197,450.00	429,197,450.00
Property Taxes	8020-8079	502,206.00	10,498,492.00	21,582,890.00	(1,135,942.00)	0.00	0.00	119,572,800.00	119,572,800.00
Miscellaneous Funds	8080-8099	(265,858.00)	(133,013.00)	(102,318.00)	51,995.00	(313,998.00)	0.00	(1,677,340.00)	(1,677,340.00)
Federal Revenue	8100-8299	(79,347.00)	3,007,510.00	156,135.00	(2,649,168.00)	8,019,174.00	0.00	25,595,830.00	25,595,830.00
Other State Revenue	8300-8599	11,603,114.00	13,160,125.00	20,200,521.00	27,498,164.00	1,435,158.00	0.00	135,392,233.00	135,392,233.00
Other Local Revenue	8600-8799	779,564.00	3,016,107.00	2,062,709.00	(790,317.00)	2,526,863.00	0.00	17,921,017.00	17,921,017.00
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		71,912,171.00	56,508,085.00	70,858,801.00	82,347,228.00	11,667,197.00	0.00	726,001,990.00	726,001,990.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	26,874,786.00	26,755,871.00	30,174,677.00	17,629,145.00	2,972,875.00	0.00	297,287,458.00	297,287,458.00
Classified Salaries	2000-2999	10,462,941.00	9,984,245.00	11,545,708.00	4,194,295.00	1,914,787.00	0.00	113,975,397.00	113,975,397.00
Employee Benefits	3000-3999	10,172,627.00	13,939,559.00	42,162,863.00	14,149,893.44	1,032,560.00	0.00	191,214,798.44	191,214,798.44
Books and Supplies	4000-4999	2,478,074.00	3,192,610.00	5,863,254.00	12,674,156.00	7,018,675.00	0.00	50,676,355.00	50,676,355.00
Services	5000-5999	7,132,874.00	5,804,033.00	5,503,973.00	6,558,473.00	12,071,018.00	0.00	85,731,659.00	85,731,659.00
Capital Outlay	6000-6999	819,542.00	1,436,500.00	1,826,319.00	890,137.00	8,953,568.00	0.00	30,694,439.00	30,694,439.00
Other Outgo	7000-7499	191,293.00	59,070.00	167,436.00	(344,645.00)	(1,105,075.00)	0.00	(1,437,216.00)	(1,437,216.00)
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		58,132,137.00	61,171,888.00	97,244,230.00	55,751,454.44	32,858,408.00	0.00	768,142,890.44	768,142,890.44
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	945,161.00	33,999.00	533,778.00	421,581.00	(2,417,300.00)	0.00	16,999,297.00	16,999,297.00
Due From Other Funds	9310	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
Prepaid Expenditures	9330	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
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		945,161.00	33,999.00	533,778.00	421,581.00	(2,417,300.00)	0.00	16,999,297.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	23,599.00	205,648.00	175,307.00	(5,404,163.00)	0.00	0.00	33,712,799.00	33,712,799.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	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
SUBTOTAL		23,599.00	205,648.00	175,307.00	(5,404,163.00)	0.00	0.00	33,712,799.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		921,562.00	(171,649.00)	358,471.00	5,825,744.00	(2,417,300.00)	0.00	(16,713,502.00)	
E. NET INCREASE/DECREASE (B - C + D)		14,701,596.00	(4,835,452.00)	(26,026,958.00)	32,421,517.56	(23,608,511.00)	0.00	(58,854,402.44)	(42,140,900.44)
F. ENDING CASH (A + E)		292,498,955.12	287,663,503.12	261,636,545.12	294,058,062.68				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								270,449,551.68	

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	295,638,539.00	301	550,248.00	303	295,088,291.00	305	2,155,460.00		307	292,932,831.00	309
2000 - Classified Salaries	112,641,568.00	311	946,226.00	313	111,695,342.00	315	2,947,329.00		317	108,748,013.00	319
3000 - Employee Benefits	190,512,040.00	321	7,335,519.00	323	183,176,521.00	325	2,233,767.00		327	180,942,754.00	329
4000 - Books, Supplies Equip Replace. (6500)	60,679,256.00	331	7,646,137.00	333	53,033,119.00	335	5,788,811.00		337	47,244,308.00	339
5000 - Services. . . & 7300 - Indirect Costs	85,659,139.00	341	145,241.00	343	85,513,898.00	345	34,205,935.00		347	51,307,963.00	349
			TOTAL		728,507,171.00	365			TOTAL	681,175,869.00	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	234,337,755.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	28,709,908.00	380
3. STRS.	3101 & 3102	63,439,412.00	382
4. PERS.	3201 & 3202	9,400,644.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	6,198,523.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	31,767,234.00	385
7. Unemployment Insurance.	3501 & 3502	134,504.00	390
8. Workers' Compensation Insurance.	3601 & 3602	5,406,627.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	218,354.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	379,612,961.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	1,006,689.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	378,606,272.00	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	55.58%	
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)	55.58%
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)	681,175,869.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	538,628,352.00	1.57%	547,092,910.00	2.62%	561,451,413.00
2. Federal Revenues	8100-8299	402,639.00	0.00%	402,639.00	0.00%	402,639.00
3. Other State Revenues	8300-8599	17,133,052.00	-0.42%	17,061,721.00	-0.27%	17,015,170.00
4. Other Local Revenues	8600-8799	8,227,158.00	-6.86%	7,662,930.00	0.00%	7,662,930.00
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	(93,405,036.00)	2.01%	(95,281,376.00)	2.04%	(97,226,349.00)
6. Total (Sum lines A1 thru A5c)		470,986,165.00	1.26%	476,938,824.00	2.59%	489,305,803.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				220,406,614.00		225,375,948.00
b. Step & Column Adjustment				3,195,617.00		3,195,617.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,773,717.00		(205,815.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	220,406,614.00	2.25%	225,375,948.00	1.33%	228,365,750.00
2. Classified Salaries						
a. Base Salaries				67,617,114.00		69,566,983.00
b. Step & Column Adjustment				938,577.00		938,577.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,011,292.00		93,942.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	67,617,114.00	2.88%	69,566,983.00	1.48%	70,599,502.00
3. Employee Benefits	3000-3999	113,718,823.00	1.88%	115,860,920.00	1.45%	117,540,217.00
4. Books and Supplies	4000-4999	27,587,342.00	-6.58%	25,771,542.00	-9.40%	23,349,207.00
5. Services and Other Operating Expenditures	5000-5999	53,943,099.00	-0.93%	53,438,918.00	-4.88%	50,829,059.00
6. Capital Outlay	6000-6999	11,260,000.00	-25.57%	8,380,264.00	-6.48%	7,836,872.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	205,681.00	0.00%	205,681.00	0.00%	205,681.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,948,709.00)	-1.24%	(13,775,392.00)	-4.63%	(13,137,384.00)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		480,789,964.00	0.84%	484,824,864.00	0.16%	485,588,904.00

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)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,803,799.00)		(7,886,040.00)		3,716,899.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		189,721,358.00		179,917,559.00		172,031,519.00
2. Ending Fund Balance (Sum lines C and D1)		179,917,559.00		172,031,519.00		175,748,418.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	216,994.00		216,994.00		216,994.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	103,664,173.00		96,063,536.00		100,204,987.00
d. Assigned	9780	45,242,266.00		45,025,273.00		44,995,862.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	30,794,126.00		30,725,716.00		30,330,575.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		179,917,559.00		172,031,519.00		175,748,418.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	30,794,126.00		30,725,716.00		30,330,575.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		30,794,126.00		30,725,716.00		30,330,575.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2025-2026 B1d. Opening of Casa Blanca Elementary additional staff, TK Staffing increase due to age change, 6 psychologists moving from restricted to unrestricted funding, 3 PGS teachers moving from restricted to unrestricted funding, & East Side Elementary Principal. B2d. Opening of Casa Blanca Elementary additional staff, East Side Elementary start up staff, 4.5 Instructional assistants from Fund 12 to unrestricted funding, 10 TK aides for 10:1 ratio, TK staffing increase due to age change. 2026-2027 B1d. Net effect of anticipated teacher reduction due to declining enrollment and the movement of 6.75 psychologists from restricted to unrestricted funding. B2d. Additional Eastside start up staffing.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	41,836,546.00	-39.78%	25,193,191.00	0.00%	25,193,191.00
3. Other State Revenues	8300-8599	118,830,508.00	-0.42%	118,330,512.00	0.00%	118,330,512.00
4. Other Local Revenues	8600-8799	10,448,390.00	-1.82%	10,258,087.00	0.00%	10,258,087.00
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	93,405,036.00	2.01%	95,281,376.00	2.04%	97,226,349.00
6. Total (Sum lines A1 thru A5c)		264,520,480.00	-5.84%	249,063,166.00	0.78%	251,008,139.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				75,231,925.00		71,911,510.00
b. Step & Column Adjustment				646,031.00		646,031.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,966,446.00)		(3,296,013.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,231,925.00	-4.41%	71,911,510.00	-3.69%	69,261,528.00
2. Classified Salaries						
a. Base Salaries				45,024,454.00		44,408,414.00
b. Step & Column Adjustment				294,567.00		294,567.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(910,607.00)		(750,756.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,024,454.00	-1.37%	44,408,414.00	-1.03%	43,952,225.00
3. Employee Benefits	3000-3999	76,793,217.00	-1.87%	75,353,878.00	-0.70%	74,823,183.00
4. Books and Supplies	4000-4999	25,810,497.00	-3.51%	24,904,813.00	-17.17%	20,629,652.00
5. Services and Other Operating Expenditures	5000-5999	33,395,494.00	-3.30%	32,292,741.00	-6.37%	30,236,769.00
6. Capital Outlay	6000-6999	20,538,355.00	8.65%	22,314,175.00	0.00%	22,314,175.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,269,255.00	-1.11%	12,132,495.00	-5.56%	11,457,930.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		289,063,197.00	-1.99%	283,318,026.00	-3.76%	272,675,462.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(24,542,717.00)		(34,254,860.00)		(21,667,323.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		130,307,770.00		105,765,053.00		71,510,193.00
2. Ending Fund Balance (Sum lines C and D1)		105,765,053.00		71,510,193.00		49,842,870.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	105,765,053.00		71,510,193.00		49,842,870.00
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		105,765,053.00		71,510,193.00		49,842,870.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2025-2026 B1d. Net effect of staffing adjustments due to EEBG, LCSPP and LRBG plans and movement of 6 psychologists from restricted to unrestricted funding. B2d. Net effect of Casa Blanca Elementary staffing and reductions due to A-G, EEBG and TOPSS grant plans. 2026-2027 B1d. Removal of Prop 28 year 1 and Low Incidence one-time carryover expenses, movement of 6.75 psychologists from restricted to unrestricted funding and the removal of certificated expenses due to A-G, EEBG and one-time grants ending. B2d. Removal of Prop 28 one-time carryover expenses and removal of classified expenses due to one-time grant ending.

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	538,628,352.00	1.57%	547,092,910.00	2.62%	561,451,413.00
2. Federal Revenues	8100-8299	42,239,185.00	-39.40%	25,595,830.00	0.00%	25,595,830.00
3. Other State Revenues	8300-8599	135,963,560.00	-0.42%	135,392,233.00	-0.03%	135,345,682.00
4. Other Local Revenues	8600-8799	18,675,548.00	-4.04%	17,921,017.00	0.00%	17,921,017.00
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)		735,506,645.00	-1.29%	726,001,990.00	1.97%	740,313,942.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				295,638,539.00		297,287,458.00
b. Step & Column Adjustment				3,841,648.00		3,841,648.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,192,729.00)		(3,501,828.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	295,638,539.00	0.56%	297,287,458.00	0.11%	297,627,278.00
2. Classified Salaries						
a. Base Salaries				112,641,568.00		113,975,397.00
b. Step & Column Adjustment				1,233,144.00		1,233,144.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				100,685.00		(656,814.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	112,641,568.00	1.18%	113,975,397.00	0.51%	114,551,727.00
3. Employee Benefits	3000-3999	190,512,040.00	0.37%	191,214,798.00	0.60%	192,363,400.00
4. Books and Supplies	4000-4999	53,397,839.00	-5.10%	50,676,355.00	-13.22%	43,978,859.00
5. Services and Other Operating Expenditures	5000-5999	87,338,593.00	-1.84%	85,731,659.00	-5.44%	81,065,828.00
6. Capital Outlay	6000-6999	31,798,355.00	-3.47%	30,694,439.00	-1.77%	30,151,047.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	205,681.00	0.00%	205,681.00	0.00%	205,681.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,679,454.00)	-2.18%	(1,642,897.00)	2.23%	(1,679,454.00)
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)		769,853,161.00	-0.22%	768,142,890.00	-1.29%	758,264,366.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(34,346,516.00)		(42,140,900.00)		(17,950,424.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		320,029,128.00		285,682,612.00		243,541,712.00
2. Ending Fund Balance (Sum lines C and D1)		285,682,612.00		243,541,712.00		225,591,288.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	216,994.00		216,994.00		216,994.00
b. Restricted	9740	105,765,053.00		71,510,193.00		49,842,870.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	103,664,173.00		96,063,536.00		100,204,987.00
d. Assigned	9780	45,242,266.00		45,025,273.00		44,995,862.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	30,794,126.00		30,725,716.00		30,330,575.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		285,682,612.00		243,541,712.00		225,591,288.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	30,794,126.00		30,725,716.00		30,330,575.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		30,794,126.00		30,725,716.00		30,330,575.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		35,870.35		35,942.34		35,690.82
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		769,853,161.00		768,142,890.00		758,264,366.00
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)		769,853,161.00		768,142,890.00		758,264,366.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,397,063.22		15,362,857.80		15,165,287.32
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)		15,397,063.22		15,362,857.80		15,165,287.32
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	63,178.00	0.00	0.00	(1,679,454.00)				
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	14,550.00	0.00	151,768.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	17,900.00	0.00	264,025.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(95,628.00)	1,263,661.00	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								

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	1,554,870.00		
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								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,554,870.00	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								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	95,628.00	(95,628.00)	1,679,454.00	(1,679,454.00)	1,554,870.00	1,554,870.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	35,870.35
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	39,080	39,070		
Charter School	0			
Total ADA	**39,080**	**39,070**	**0.0%**	**Met**
Second Prior Year (2022-23)				
District Regular	37,871	38,627		
Charter School	0			
Total ADA	**37,871**	**38,627**	**N/A**	**Met**
First Prior Year (2023-24)				
District Regular	37,750	37,748		
Charter School	0	0		
Total ADA	**37,750**	**37,748**	**0.0%**	**Met**
Budget Year (2024-25)				
District Regular	36,826			
Charter School	0			
Total ADA	**36,826**			

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): 35,870.4

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	39,094	39,605		
Charter School	0			
Total Enrollment	**39,094**	**39,605**	**N/A**	**Met**
Second Prior Year (2022-23)				
District Regular	39,324	39,424		
Charter School	0			
Total Enrollment	**39,324**	**39,424**	**N/A**	**Met**
First Prior Year (2023-24)				
District Regular	39,217	38,855		
Charter School	0			
Total Enrollment	**39,217**	**38,855**	**0.9%**	**Met**
Budget Year (2024-25)				
District Regular	38,364			
Charter School	0			
Total Enrollment	**38,364**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	36,440	39,605	
Charter School		0	
Total ADA/Enrollment	**36,440**	**39,605**	**92.0%**
Second Prior Year (2022-23)			
District Regular	36,394	39,424	
Charter School	0		
Total ADA/Enrollment	**36,394**	**39,424**	**92.3%**
First Prior Year (2023-24)			
District Regular	36,329	38,855	
Charter School			
Total ADA/Enrollment	**36,329**	**38,855**	**93.5%**
		Historical Average Ratio:	92.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**93.1%**

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	35,870	38,364		
Charter School	0	0		
Total ADA/Enrollment	**35,870**	**38,364**	**93.5%**	**Not Met**
1st Subsequent Year (2025-26)				
District Regular	35,942	38,441		
Charter School	0			
Total ADA/Enrollment	**35,942**	**38,441**	**93.5%**	**Not Met**
2nd Subsequent Year (2026-27)				
District Regular	35,691	38,172		
Charter School	0	0		
Total ADA/Enrollment	**35,691**	**38,172**	**93.5%**	**Not Met**

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

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

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

Explanation:
(required if NOT met)

The Coronavirus pandemic significantly affected attendance and enrollment, reducing the historical average ratio of ADA to enrollment. For the Budget Year and the following two years, we are projecting a higher ADA to align with the recent actual attendance throughout the district.

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)	37,763.53	36,842.02	36,210.93	36,062.96
b.	Prior Year ADA (Funded)		37,763.53	36,842.02	36,210.93
c.	Difference (Step 1a minus Step 1b)		(921.51)	(631.09)	(147.97)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.44%)	(1.71%)	(.41%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		544,832,864.00	538,628,352.00	547,092,910.00
b1.	COLA percentage		8.22%	1.07%	2.93%
b2.	COLA amount (proxy for purposes of this criterion)		44,785,261.42	5,763,323.37	16,029,822.26
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	1.07%	2.93%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			5.78%	(.64%)	2.52%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**4.78% to 6.78%**	**-1.64% to 0.36%**	**1.52% to 3.52%**

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)	119,572,800.00	119,572,800.00	119,572,800.00	119,572,800.00
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)	546,442,992.00	540,277,425.00	548,770,250.00	563,135,520.00
District's Projected Change in LCFF Revenue:		(1.13%)	1.57%	2.62%
LCFF Revenue Standard		**4.78% to 6.78%**	**-1.64% to 0.36%**	**1.52% to 3.52%**
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

The 2024-2025 Budget accounts for a lower projected statutory COLA, declining enrollment, and a lower 3-year rolling unduplicated pupil percentage, all of which directly impact the reduction in LCFF revenue. In the two subsequent years, we anticipate an increase in revenue due to a higher projected COLA of 2.93% in FY 2025-26 and 3.08% in FY 2026-27. Additionally, there is a slight increase in enrollment for FY 2025-2026 and an overall increase in the 3-year rolling unduplicated pupil percentage to 75.65%.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2021-22)	302,229,863.32	358,653,805.44	84.3%
Second Prior Year (2022-23)	343,676,134.02	424,509,719.55	81.0%
First Prior Year (2023-24)	384,986,313.00	468,190,323.00	82.2%
		Historical Average Ratio:	82.5%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**79.5% to 85.5%**	**79.5% to 85.5%**	**79.5% to 85.5%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2024-25)	401,742,551.00	480,789,964.00	83.6%	Met
1st Subsequent Year (2025-26)	410,803,851.00	484,824,864.00	84.7%	Met
2nd Subsequent Year (2026-27)	416,505,469.00	485,588,904.00	85.8%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The standard for FY 2026-2027 is not met due to decreasing overall expenses. Salaries and benefits are increasing at a steady rate to account for step and column adjustments, unlike expenses in books and supplies, contracts, and services. In FY 2026-27, there is a nearly $3M decline in textbook expenses due to an adoption plan from the previous year, as well as a $2.7M reduction in contracts due to decreased SERP payments.

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):	5.78%	(.64%)	2.52%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-4.22% to 15.78%**	**-10.64% to 9.36%**	**-7.48% to 12.52%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.78% to 10.78%	-5.64% to 4.36%	-2.48% to 7.52%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	57,294,180.00		
Budget Year (2024-25)	42,239,185.00	(26.28%)	Yes
1st Subsequent Year (2025-26)	25,595,830.00	(39.40%)	Yes
2nd Subsequent Year (2026-27)	25,595,830.00	0.00%	No

Explanation: (required if Yes)
The end of COVID one-time funding, such as ESSER III and ELO, has resulted in a revenue decline in Budget Year 2024-25 and the subsequent year 2025-26. These funds are set to expire on September 30, 2024.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	126,880,602.00		
Budget Year (2024-25)	135,963,560.00	7.16%	No
1st Subsequent Year (2025-26)	135,392,233.00	(.42%)	No
2nd Subsequent Year (2026-27)	135,345,682.00	(.03%)	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	23,097,499.00		
Budget Year (2024-25)	18,675,548.00	(19.14%)	Yes
1st Subsequent Year (2025-26)	17,921,017.00	(4.04%)	No
2nd Subsequent Year (2026-27)	17,921,017.00	0.00%	No

Explanation: (required if Yes)
The primary difference between the first prior year and the budget year 2024-25 is due to high interest earnings in FY 2023-24. Historically, we have not received such high interest, so we have conservatively projected stabilization in the current year and the subsequent years.

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

First Prior Year (2023-24)	46,347,636.00		
Budget Year (2024-25)	53,397,839.00	15.21%	Yes
1st Subsequent Year (2025-26)	50,676,355.00	(5.10%)	No
2nd Subsequent Year (2026-27)	43,978,859.00	(13.22%)	Yes

Explanation: (required if Yes)

From the prior year to the budget year, we see a net increase of $7M due to a decrease in the unrestricted GF from departmental budget realignments, a reduction in digital inclusion (LCAP), and an update to the textbook adoption plan. As well as increase in the restricted GF is due to recognizing costs for the ELOP, LRBG, anticipated Prop 28 expenses, reallocation in RRM, and the end of ESSER and ELO funding. From subsequent year 1 to subsequent year 2, we see a net reduction of $6.6M. This is due to a decrease in the unrestricted GF from lower textbook expenses following the previous year's adoption plan and a decrease in the restricted GF due to the conclusion of the LRBG spending plan for CTE and summer school, as well as other grants.

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

First Prior Year (2023-24)	94,258,531.00		
Budget Year (2024-25)	87,338,593.00	(7.34%)	Yes
1st Subsequent Year (2025-26)	85,731,659.00	(1.84%)	No
2nd Subsequent Year (2026-27)	81,065,828.00	(5.44%)	Yes

Explanation: (required if Yes)

From the current year to the budget year, we see a net decrease of $6.9M due to a decrease in the restricted GF, caused by the reallocation of other categories such as SPED and LEA Medical, and the ending of ESSER III and ELO grants. From subsequent year 1 to subsequent year 2, we see a net reduction of $4.6M. This is due to a decrease in the unrestricted GF from the removal of SERP payments and a decrease in the restricted GF due to the conclusion of the LRBG spending plan for CTE and the ending of other grants.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2023-24)	207,272,281.00		
Budget Year (2024-25)	196,878,293.00	(5.01%)	Not Met
1st Subsequent Year (2025-26)	178,909,080.00	(9.13%)	Met
2nd Subsequent Year (2026-27)	178,862,529.00	(.03%)	Met

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

First Prior Year (2023-24)	140,606,167.00		
Budget Year (2024-25)	140,736,432.00	.09%	Met
1st Subsequent Year (2025-26)	136,408,014.00	(3.08%)	Met
2nd Subsequent Year (2026-27)	125,044,687.00	(8.33%)	Not Met

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

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

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

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

The end of COVID one-time funding, such as ESSER III and ELO, has resulted in a revenue decline in Budget Year 2024-25 and the subsequent year 2025-26. These funds are set to expire on September 30, 2024.

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

Explanation:

The primary difference between the first prior year and the budget year 2024-25 is due to high interest earnings in FY 2023-

Other Local Revenue (linked from 6B if NOT met)	24. Historical annual actuals did not yield such high interest, so we have conservatively projected stabilization in the budget year and the subsequent two years.

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)	From the prior year to the budget year, we see a net increase of $7M due to a decrease in the unrestricted GF from departmental budget realignments, a reduction in digital inclusion (LCAP), and an update to the textbook adoption plan. As well as increase in the restricted GF is due to recognizing costs for the ELOP, LRBG, anticipated Prop 28 expenses, reallocation in RRM, and the end of ESSER and ELO funding. From subsequent year 1 to subsequent year 2, we see a net reduction of $6.6M. This is due to a decrease in the unrestricted GF from lower textbook expenses following the previous year's adoption plan and a decrease in the restricted GF due to the conclusion of the LRBG spending plan for CTE and summer school, as well as other grants.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	From the current year to the budget year, we see a net decrease of $6.9M due to a decrease in the restricted GF, caused by the reallocation of other categories such as SPED and LEA Medical, and the ending of ESSER III and ELO grants. From subsequent year 1 to subsequent year 2, we see a net reduction of $4.6M. This is due to a decrease in the unrestricted GF from the removal of SERP payments and a decrease in the restricted GF due to the conclusion of the LRBG spending plan for CTE and the ending of other grants.

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 exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

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

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223): 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)	728,897,408.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	728,897,408.00	21,866,922.24	21,866,923.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

- [ ] 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[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	22,385,261.00	26,511,149.00	30,011,921.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	22,385,261.00	26,511,149.00	30,011,921.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	559,631,522.20	662,778,720.67	750,298,016.00
	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)	559,631,522.20	662,778,720.67	750,298,016.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.0%	4.0%	4.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.3%**	**1.3%**	**1.3%**

[1]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.

[2]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 Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	37,306,550.68	358,653,805.44	N/A	Met
Second Prior Year (2022-23)	43,805,371.85	427,014,334.55	N/A	Met
First Prior Year (2023-24)	26,214,924.00	468,190,323.00	N/A	Met
Budget Year (2024-25) (Information only)	(9,803,799.00)	480,789,964.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	35,886
District's Fund Balance Standard Percentage Level:	**.7%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2021-22)	79,094,194.00	82,394,513.88	N/A	Met
Second Prior Year (2022-23)	115,487,633.00	119,701,064.56	N/A	Met
First Prior Year (2023-24)	146,418,420.00	163,506,434.00	N/A	Met
Budget Year (2024-25) (Information only)	189,721,358.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	329,303,954.12	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[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	35,870	35,942	35,691
District's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? — No

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

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

	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)	769,853,161.00	768,142,890.00	758,264,366.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	769,853,161.00	768,142,890.00	758,264,366.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	15,397,063.22	15,362,857.80	15,165,287.32
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)	**15,397,063.22**	**15,362,857.80**	**15,165,287.32**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	30,794,126.00	30,725,716.00	30,330,575.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	30,794,126.00	30,725,716.00	30,330,575.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
	District's Reserve Standard (Section 10B, Line 7):	**15,397,063.22**	**15,362,857.80**	**15,165,287.32**
	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? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

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:

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2023-24)	(81,249,933.00)			
Budget Year (2024-25)	(93,405,036.00)	12,155,103.00	15.0%	Not Met
1st Subsequent Year (2025-26)	(95,277,302.00)	1,872,266.00	2.0%	Met
2nd Subsequent Year (2026-27)	(97,222,275.00)	1,944,973.00	2.0%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2023-24)	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

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation: (required if NOT met)

Due to anticipated ongoing increased expenditures in Special Education in the FY 2024/25 budget year, the contribution increased. In subsequent years the contributions stabilize.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
Leases	10	F51 Bond Fund Tax Levies 861x	F51 Bond Fund Obj 7433, 34 Redemption & Int	7,728,000
Certificates of Participation	Varies	F03 Gen Fund 9XXX & F56 Debt Service Reserves Obj 9XXX	F56 Debt Svc Obj 7438,39 P&I	2,292,270
General Obligation Bonds	Varies	F51 Bond Fund Tax Levies	F51 Bond Fund Obj 7433, 34 Redemption & Int	399,038,238
Supp Early Retirement Program	varies	F67 9XXX and F03 Gen Fund	F67 58XX and F03 58XX	5,536,156
State School Building Loans				
Compensated Absences	on-going	All Funds Revenues 8xxx or EFB 9xxx	All Funds Salary-Fixed Charges Obj 1xxx-3999	12,846,640
Other Long-term Commitments (do not include OPEB):				
Claims Liabilities	on-going	All Funds Revenues 8xxx or EFB 9xxx	All Funds Salary-Fixed Charges Obj 1xxx-3999	12,920,577
TOTAL:				440,361,881

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment (P & I)	Budget Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) Annual Payment (P & I)
Leases	1,000,705	998,994	994,916	830,401
Certificates of Participation	571,950	565,875	566,500	565,875
General Obligation Bonds	31,686,937	32,281,260	32,213,266	27,745,841
Supp Early Retirement Program	6,065,625	2,759,298	2,759,298	
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Claims Liabilities				
Total Annual Payments:	39,325,217	36,605,427	36,533,980	29,142,117
Has total annual payment increased over prior year (2023-24)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Health care benefits are provided to certificated employees who retire from the District on or after age 55 with at least 10 years of service to the District. Coverage is until age 65. Benefits are provided to classified employees who retire from the District on or after age 50 with at least 10 years of service until age 65. The District contributes 100% of the amount of the premiums for certificated retirees and an annual entitlement for classified retirees. The District does not contribute toward dependents.

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

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

Self-Insurance Fund	Governmental Fund
0	32,852,888

4. OPEB Liabilities

a. Total OPEB liability	77,737,505.00
b. OPEB plan(s) fiduciary net position (if applicable)	23,415,184.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	54,322,321.00
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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	8,360,000.00	8,940,000.00	9,601,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	6,815,132.00	6,815,132.00	6,815,132.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,661,062.00	4,732,125.00	4,962,829.00
d. Number of retirees receiving OPEB benefits	383.00	383.00	383.00

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:

The District is self -insured f or Worker's Compensation. The self -insured retention SIR of $350,000 is administered in the District workers' compensation self -insured f und. SIR is def ined as the dollar amount specif ied in a liability insurance policy that must be paid by the insured bef ore the excess insurance policy respond to a loss. Workers' Compensation claims in excess of $350,000 SIR are cov ered up to $50,000,000 through excess insurance. Workers' Compensation reserv e requirements are based on an actuarial study . The last actuarial study is f rom 2022. The district maintains a self -insured health plan. The SIR is administered in the district medical self -insurance f und. Medical claims in excess of $175,000, SIR are cov ered up to $2 million lif etime maximum benef it per member through excess insurance. Self -insurance reserv e requirements are based on actuarial study dated 2022. The district participates in the Alliance of Schools f or Cooperativ e Insurance Program ("ASCIP") public risk pool JPA f or property and liability , crime, and auto phy sical damage. The SIR is $25,000 on property damage and $100,000 f or liability . Property is cov ered up to $600,000,000 and liability up to $55,000,000

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	16,519,988.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs	46,641,678.00	46,641,678.00	46,641,678.00
b. Amount contributed (funded) for self-insurance programs	46,641,678.00	46,641,678.00	46,641,678.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2214.32	2193.41	2183.91	2174.31

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.

compensation

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	3066036		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?				
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	3866910	3866910	3866910
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	1594.20	1659.42	1682.95	1682.95

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.

Compensation

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	1160409		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1422579	1422579	1422579
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	264.98	256.28	258.28	258.28

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

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

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

Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits

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

Management/Supervisor/Confidential
Step and Column Adjustments

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

Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE