RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

2024-2025

ADOPTED BUDGET



TABLE OF CONTENTS

DISTRICT INFORMATION	2
BOARD OF EDUCATION	3
BUDGET CYCLE	4
BUDGET POLICY	5
FUND ACCOUNTING	9
THE GENERAL FUND	10
SUMMARY OF FUNDS	11
KEY BUDGET HIGHLIGHTS	12
BUDGET ASSUMPTIONS	14
2024/2025 PROJECTED ENROLLMENT	15
PROJECTED ENROLLMENT BY SCHOOL	16
RESTRICTED PROGRAM EXPENDITURES	17
CASH FLOW	19
LCFF BUDGET OVERVIEW FOR PARENTS	20
BUDGET PRESENTATION	23
ACRONYMS	37
STATE FORMS	45

OUR DISTRICT

With schools dating back to the 1870s, the award-winning **Riverside Unified School District** (RUSD) is the 16th largest school district in California. RUSD educates nearly 39,000 TK-12 students across 50 schools in Riverside. The District serves a large portion of Riverside as well as the unincorporated areas of Highgrove and Woodcrest. RUSD is led by Ms. Renee Hill, the 12th Superintendent, and is governed by a Board of Education comprised of publicly elected officials who serve in five different trustee areas.



MISSION

Riverside Unified School District provides engaging, innovative, and equitable learning experiences for all students.

VALUES

Community
We work diligently to build bridges between our schools and community in order to create rich learning experiences and opportunities for all. Strategic connections with our partners are core to the success of our District.

Engagement
RUSD is committed to creating an engaging learning environment that promotes curriculum, programs, physical spaces, and the development of relationships that enable students to feel welcome, connected and inspired.

Equity
We are committed to implementing inclusive practices and policies that honor the rich diversity of our District and the greater region. With a focus on positive outcomes for all, we will work diligently to ensure all students have their needs met, strengths fostered, and graduate prepared for success.

Excellence
We value lifelong learning, personal integrity, achievement and accomplishment. We seek to inspire and empower students to reach their highest potential.

Innovation
RUSD is future-oriented in the design of its schools and educational programs. Personalization, creativity, and technology are central to the District's approach to preparing students for an increasingly fast-paced world.

Well-being
We cultivate graduates who succeed academically, are physically and mentally healthy, and are active and engaged citizens. The District strives to create safe and multidimensional educational environments that support students' development as they become well- rounded individuals.

BOARD OF EDUCATION



Mr. Dale Kinnear
President



Mr. Thomas R. Hunt
Vice President



Dr. Noemi Hernandez Alexander
Clerk



Mr. Brent Lee
Member



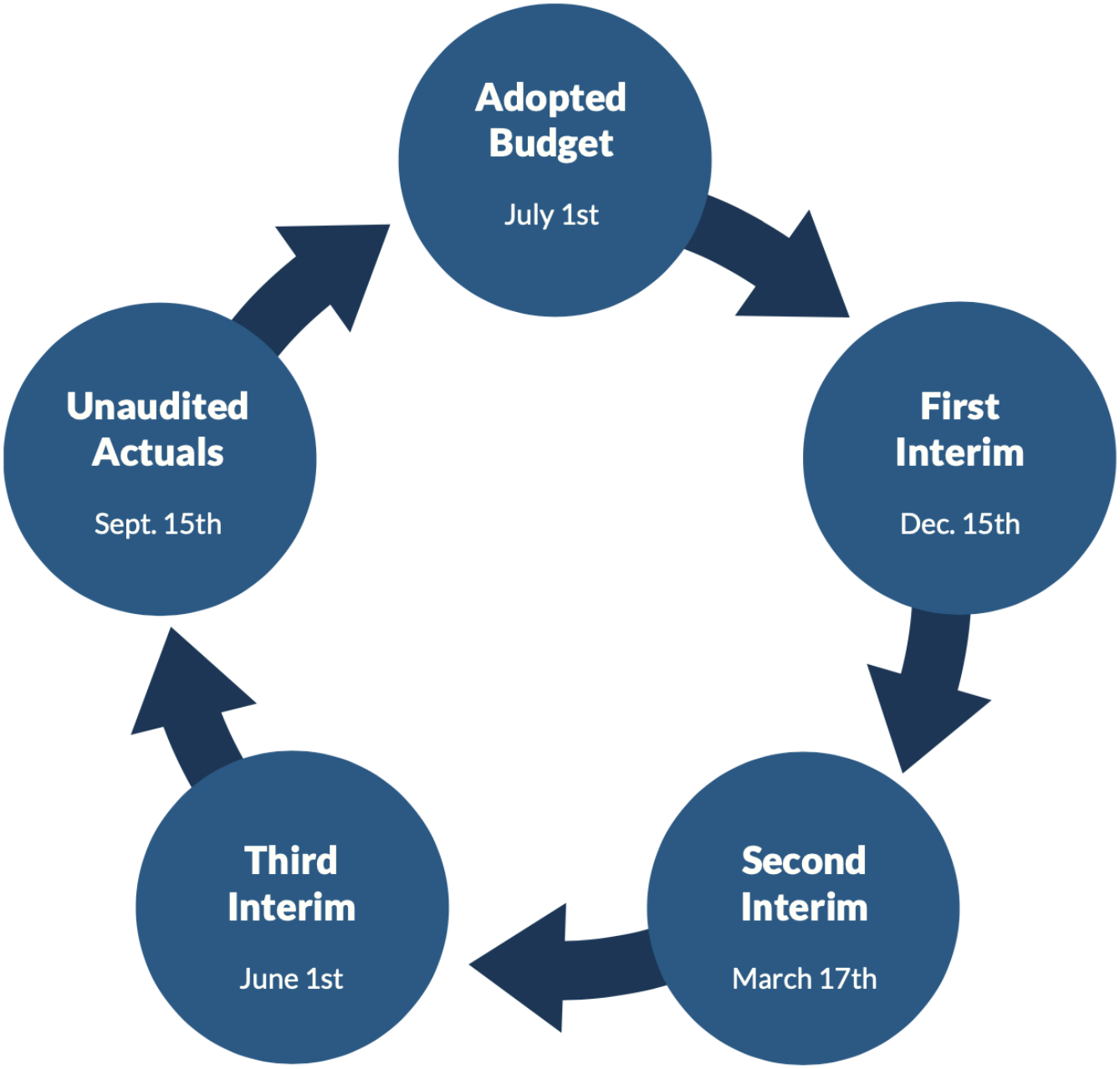
Dr. Angelo Farooq
Member



Ms. Renee Hill
Superintendent

BUDGET CYCLE

The Riverside Unified School District budget is a continuing cycle of planning, updating and reporting. The District's initial budget is for the fiscal year July 1 through June 30 and is adopted by July 1st. Updates are made to the initial budget throughout the fiscal year, and officially adopted with the First Period Interim Financial Report and the Second Period Interim Financial Report. If needed, a Third Period Interim Financial Report can be done.



BUDGET POLICY

BP 3100(a)

The Board of Education recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0400 - Comprehensive Plans)

(cf. 0460 - Local Control and Accountability Plan) (cf. 3300 - Expenditures and Purchases)

(cf. 3460 - Financial Reports and Accountability) (cf. 9000 - Role of the Board)

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900- 7914. (Education Code 42122)

Budget Development and Adoption Process

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127.

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

The Board shall adopt the district budget on or before July 1 of each year. (Education Code 42127)

At a public meeting held on a date after the public hearing on the budget, the Board shall adopt the budget following its adoption of the LCAP or an annual update to the LCAP at the same meeting. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127)

BUDGET POLICY

BP 3100(b)

The budget that is formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction. (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public. No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file with the County Superintendent of Schools the adopted district budget and supporting data. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

(cf. 1340 - Access to District Records)

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Budget Advisory Committee

The Superintendent or designee may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community and parent groups.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

(cf. 1220 - Citizen Advisory Committees)

(cf. 2230 - Representative and Deliberative Groups) (cf. 3350 - B Expenses)

(cf. 9130 - Board Committees)

(cf. 9140 - Board Representatives)

Budget Criteria and Standards

The Superintendent or designee shall develop a district budget in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, unrestricted general fund balance, and reserves. In addition, he/she shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33128.3, 33129, 42127.01; 5 CCR 15440-15451)

BUDGET POLICY

BP 3100(b)

The district budget shall provide for increasing or improving services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Learners)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

(cf. 2210 - Administrative Discretion Regarding Board Policy)

(cf. 3110 - Transfer of Funds)

Fund Balance

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.

2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.

3. Committed fund balance includes amounts constrained to specific purposes by the Board. For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent may further delegate the authority to assign funds at his/her discretion.

BUDGET POLICY

BP 3100(b)

5. Unassigned fund balance includes amounts that are available for any purpose. When multiple types of funds are available for an expenditure, the district may first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

Long-Term Financial Obligations

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

Budget Amendments

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

FUND ACCOUNTING

The District accounts for its budget and expenditures according to the procedures outlined in the California School Accounting Manual (CSAM), published by the California Department of Education and approved by the California State Board of Education. Per Procedure 305 of the CSAM, "the accounting systems of local educational agencies (LEAs) are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources and liabilities." The table below describes the funds used by the Riverside Unified School District.

General Fund **Funds 03 and 06**	As the District's chief operating fund, the General Fund is used to account for ordinary operations of the District. Unrestricted dollars are accounted for in Fund 03 while restricted dollars (for a specific purpose) are accounted for in Fund 06.
Special Revenue Funds **Funds 08, 11, 12 and 13**	Special revenue funds are used to account for proceeds from specific sources and are restricted or committed to the financing of particular activities. Fund 08: Associated Student Body Fund 11: Adult Education Fund Fund 12: Child Development Fund Fund 13: Cafeteria Special Revenue Fund
Capital Projects Funds **Funds 21, 25, 35 and 40**	Capital projects funds are established to account for the acquisition or construction of major capital facilities or other capital assets. Fund 21: Building Fund Fund 25: Capital Facilities Fund Fund 35: County School Facilities Fund Fund 40: Special Reserve for Capital Outlay Projects
Debt Service Funds **Funds 51 and 56**	Debt service funds are used to account for the payment of principal and interest on general long-term debt. Fund 51: Bond Interest and Redemption Fund Fund 56: Debt Service Fund
Proprietary Fund – Internal Service **Fund 67**	Internal service funds are established principally to render services to other organizational units of the District. Fund 67: Self Insurance Fund
Fiduciary Funds **Funds 71 and 73**	Fiduciary funds are used to account for assets held in a trustee or agent capacity for others. Fund 71: Retiree Benefit Fund Fund 73: Foundation Private-Purpose Trust Fund

THE GENERAL FUND

The General Fund is comprised of the Unrestricted and Restricted General Funds.

Unrestricted General Fund

The Unrestricted General Fund contains revenues from the **Local Control Funding Formula (LCFF)** as well as other federal, state, and local sources. Unrestricted state revenues other than the LCFF include a transportation reimbursement, the Mandate Block Grant that pays for portions of state mandates as well as Unrestricted Lottery funds. Local revenues are primarily interest and reimbursements.

The LCFF is a funding mechanism for California's TK-12 public schools. It was introduced in 2013 as a significant reform to the state's education finance system. The primary goal of the LCFF is to provide greater flexibility and local control over the allocation of resources to school districts, while also addressing educational equity and the needs of disadvantaged students.

Under the LCFF, funding for school districts is determined based on a per-pupil formula, taking into account the grade level of students and certain demographic factors. The formula assigns a base grant amount per student, which is then adjusted based on factors such as grade level and student characteristics, including low-income status, English language learner (ELL) status, and foster youth status.

The LCFF also establishes supplemental grants and concentration grants. The supplemental and concentration grants are additional funds allocated to districts based on the proportion of low-income, ELL, and foster youth students they serve. The supplemental grants are provided at a rate of 20% of the base grant per eligible student, and the concentration grants are provided at a rate of 65% of the base grant per eligible student over the threshold of 55% unduplicated.

Restricted General Fund

Restricted programs or activities are those funded from revenue sources subject to constraints imposed by external resource providers or by law through constitutional provisions or enabling legislation (California School Accounting Manual). Restricted funds include federal, state, and local funds such as Special Education, Title I, Expanded Learning Opportunities, Redevelopment, and Restricted Lottery. A summary of all restricted expenditure budgets starts on page 17.

SUMMARY OF FUNDS

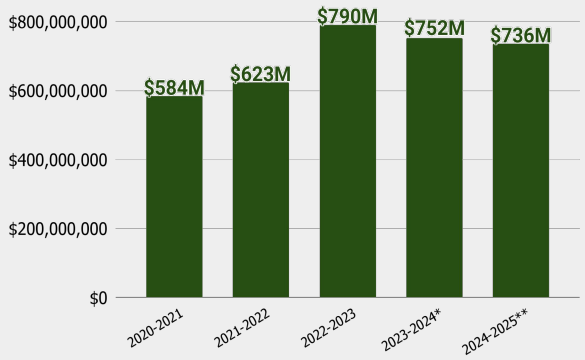
Fund	Description	Total Revenues	Total Expenditures	Other Financing Sources/Uses	Beginning Fund Balance	Ending Fund Balance
1	General Fund	$735,506,645	$769,853,161	-	$320,029,128	$285,682,612
8	Associated Student Bodies (ASB)	2,650,611	2,265,875	-	3,200,617	3,585,353
11	Adult Education	3,991,600	3,977,600	-	983,985	997,985
12	Child Development (State Preschool)	4,597,149	4,597,149	-	1,246,144	1,246,144
13	Cafeteria	33,305,110	40,287,957	-	37,075,563	30,092,716
21	Building (Measure O)	1,700,000	56,122,893	-	82,359,826	27,936,933
25	Capital Facilities (Developer Fees)	2,369,844	6,471,008	(1,554,870)	6,508,081	852,047
40	Capital Projects (CFDs & State Matching Funds)	10,793,803	10,458,656	-	51,229,394	51,564,541
56	Debt Service Fund	10,000	1,564,870	1,554,870	756,530	756,530
67	Self-Insurance	51,256,619	50,817,098	-	19,352,700	19,792,221
71	Retiree Benefit Fund Irrevocable Trust	2,900,000	145,000	-	32,852,888	35,607,888
73	Foundation Trust	-	-	-	248,114	248,114
	Totals	**$849,081,381**	**$946,561,267**	**-**	**$555,842,970**	**$458,363,084**

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

KEY BUDGET HIGHLIGHTS

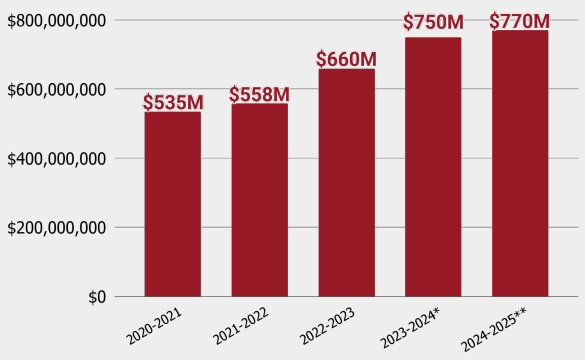
TK - 12 PROJECTED ENROLLMENT 38,364

REVENUES



*ESTIMATED ACTUALS **BUDGET

EXPENDITURES



*ESTIMATED ACTUALS **BUDGET

GENERAL FUND STAFFING

1,673 Classroom Teachers

520 Other Certificated

1,659 Classified

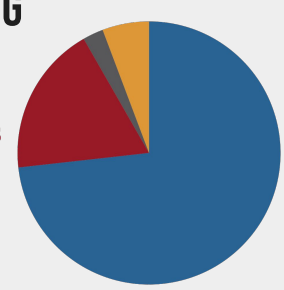
*Full time equivalency (FTE)

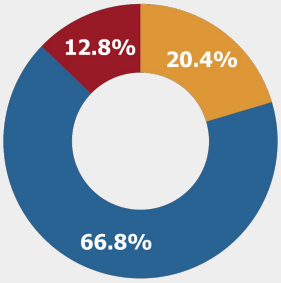
87.2% OF OUR EXPENDITURES ARE SPENT DIRECTLY ON STUDENT AND CLASSROOM SUPPORT

FUNDING SOURCES

73.2% OF RUSD FUNDING COMES FROM LCFF FUNDING

- Total LCFF funds
- All other state funds
- All local funds
- All federal funds





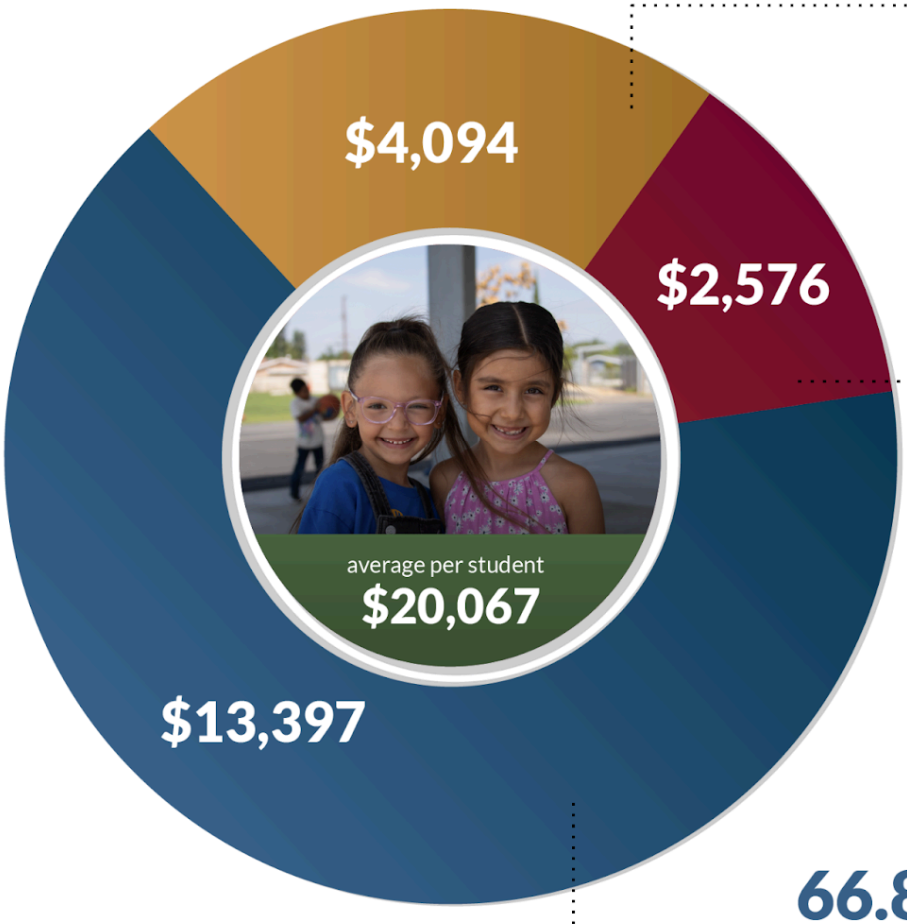
- Classroom & Student Support
- Direct to Student
- Other Supports

50 SCHOOLS

- 29 ELEMENTARY SCHOOLS
- 7 MIDDLE SCHOOLS
- 5 HIGH SCHOOLS
- 9 SPECIALTY

Where does the money go?

$20,067 BUDGET PER STUDENT IN 2024/2025



20.4%

CLASSROOM & STUDENT SUPPORT

Instructional Administration
Maintenance & Operations
School Office Staff
Professional Growth Systems
Family & Community Engagement

12.8%

OTHER SUPPORTS

Central Support & General Admin
Professional Development

66.8%

DIRECT TO STUDENT

Instruction
Transportation
Extracurricular
Guidance, Counseling & Psychological Services
Health Services

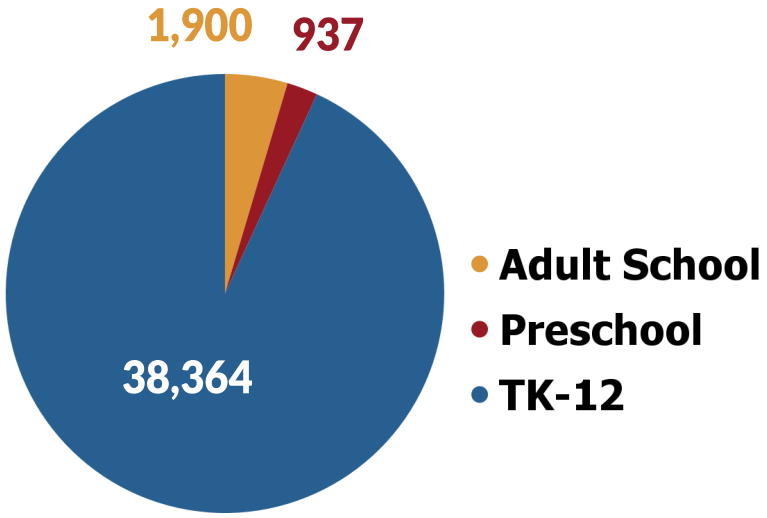
BUDGET ASSUMPTIONS

Riverside Unified School District develops budget assumptions based on the Governor's May Revise, recommendations from School Services of California and the Local Control Funding Formula Calculator developed by the Fiscal Crisis & Management Assistance Team (FCMAT).

BUDGET ASSUMPTIONS	
LCFF Base Grant TK (Per Student ADA)	$14,145
LCFF Base Grant K-3 (Per Student ADA)	$11,068
LCFF Base Grant 4-6 (Per Student ADA)	$10,177
LCFF Base Grant 7-8 (Per Student ADA)	$10,478
LCFF Base Grant 9-12 (Per Student ADA)	$12,460
District Unduplicated Pupil Percentage (Single Year)	75.65%
District Unduplicated Pupil Percentage (3 Year Rolling)	75.21%
Statutory Cost of Living Allowance (State of California)	1.07%
School Days	180/181
TK-12 Projected Enrollment	38,364
Projected Average Daily Attendance (ADA) %	93.50%
Projected Average Daily Attendance (ADA)	35,870
Salary Step and Column	1.5%
State Teachers' Retirement System (STRS)	19.10%
Public Employee Retirement System (PERS)	27.05%
Routine Restricted Maintenance Contribution	3.00%
Fund Balance Reserve for Economic Uncertainties (Per Policy)	4.00%
Unrestricted Lottery (Per Student ADA)	$177
Restricted Lottery (Per Student ADA)	$72

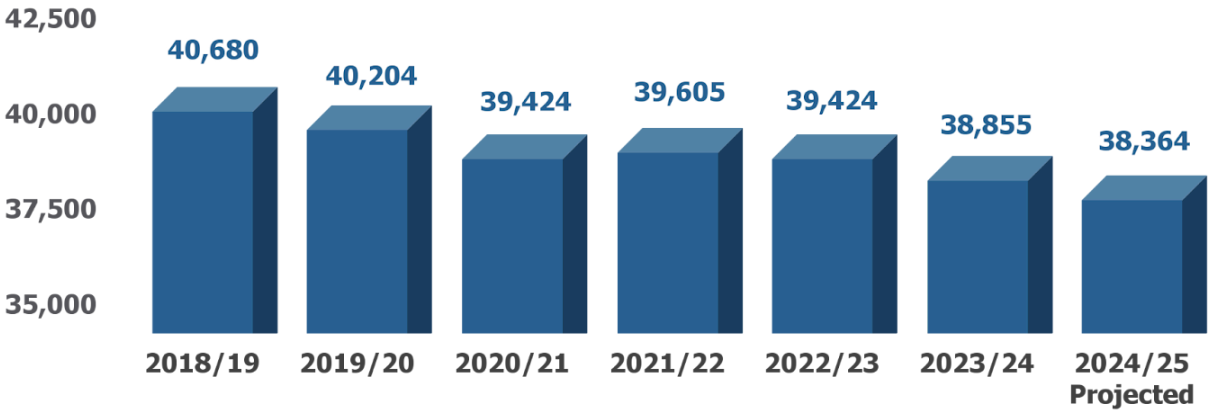
** District Unduplicated pupils include Socioeconomically Disadvantaged, English Learners, and Foster Youth.*

2024/2025 PROJECTED ENROLLMENT • 41,201



TK-12 Historical Enrollment

Statewide, California is experiencing declining enrollment. From 2018/2019 to 2022/2023 the state's enrollment has declined more than 5%. Riverside Unified School District has also been declining in enrollment for several years, with the exception of 2021/2022 which had some growth after the school closures in 2020. RUSD has declined 3.1% over the same time period. Below is a graph of enrollment from 2018/2019 to 2023/2024 and projected enrollment for 2024/2025.



PROJECTED ENROLLMENT BY SCHOOL

2024/2025			
ELEMENTARY SCHOOLS		**MIDDLE SCHOOLS**	
Adams	464	Central	611
Alcott	664	Chemawa	879
Beatty	468	Earhart	749
Bryant	344	Gage	848
Castle View	660	Miller	864
Emerson	654	Sierra	811
Franklin	781	University	862
Fremont	597	**TOTAL MIDDLE**	**5,624**
Harrison	561	**COMPREHENSIVE HIGH SCHOOLS**	
Hawthorne	631		
Highgrove	849	Arlington	1,964
Harada	650	King	2,757
Jackson	674	North	1,974
Jefferson	896	Poly	2,722
Kennedy	888	Ramona	2,106
Lake Mathews	730	**TOTAL COMPREHENSIVE HIGH**	**11,523**
Liberty	624	**SPECIALTY SCHOOLS**	
Longfellow	702		
Madison	622	Adult School	1,900
Magnolia	542	Educational Options Center	271
Monroe	582	Lincoln	145
Mountain View	825	Non-public / County Operated	50
Pachappa	692	Preschool	671
Rivera	690	Project Team	53
Taft	621	Riverside STEM Academy	654
Twain	1034	Riverside Virtual School TK-6	242
Victoria	475	Riverside Virtual School 7-12	432
Washington	808	Sunshine	266
Woodcrest	642	**TOTAL SPECIALTY**	**4,684**
TOTAL ELEMENTARY	**19,370**	**TOTAL PROJECTED ENROLLMENT**	**41,201**

RESTRICTED PROGRAM EXPENDITURES

Riverside Unified School District's 2024/2025 Adopted Budget includes significant restricted revenues allocated for specific programs. These revenues have been provided from both federal and state sources with notable changes to two particular grants with increased or new funding.

- Expanded Learning Opportunities Program provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade. The funding allocation for the 2024/2025 school year is anticipated to increase by $11.7M to $35.8M. We plan to spend a combination of 2023/2024 carryover funds and the 2024/2025 allocation totaling $37.6M in 2024/2025.

- The Arts & Music in Schools (AMS) Proposition 28 funds in the amount of $6.7M was allocated to Riverside Unified School District in the 2023/2024 school year with anticipated continued funding annually. The purpose of the funds is to provide an ongoing source of funding to public schools to supplement (expand) arts and music education programs. In 2024/2025, we plan to spend a combination of 2023/2024 carryover funds and the 2024/2025 allocation, totaling $9.9M.

2024/2025 RESTRICTED PROGRAM (FUND 06) EXPENDITURES

RESOURCE/PROGRAM		EXPENDITURE BUDGET
2600	EXPANDED LEARNING OPPORTUNITIES PROGRAM	$37,636,023
3010	TITLE I, PART A	10,725,079
3213	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III	16,643,355
3310	SPECIAL ED: LOCAL ASSISTANCE	8,779,552
3311	SPECIAL ED: LOCAL ASSISTANCE, PRIVATE SCHOOL ISPS	20,593
3315	SPECIAL ED: PRESCHOOL	181,406
3327	SPECIAL ED: MENTAL HEALTH	418,731
3345	SPECIAL ED: PRESCHOOL STAFF DEVELOPMENT	1,368
3385	SPECIAL ED: EARLY INTERVENTION	127,763
3550	CARL D. PERKINS	355,810
4035	TITLE II, PART A	1,190,999
4127	TITLE IV, PART A	706,507
4201	TITLE III, IMMIGRANT STUDENT PROGRAM	86,868
4203	TITLE III, ENGLISH LEARNER STUDENT	906,393
5210	HEAD START	1,426,328
5245	EARLY HEAD START- CHILD CARE PARTNERSHIP	110,608
5630	MCKINNEY-VENTO HOMELESS ASSISTANCE	73,500
5918	WE CAN WORK	81,686
6010	AFTER SCHOOL EDUCATION AND SAFETY	5,207,707

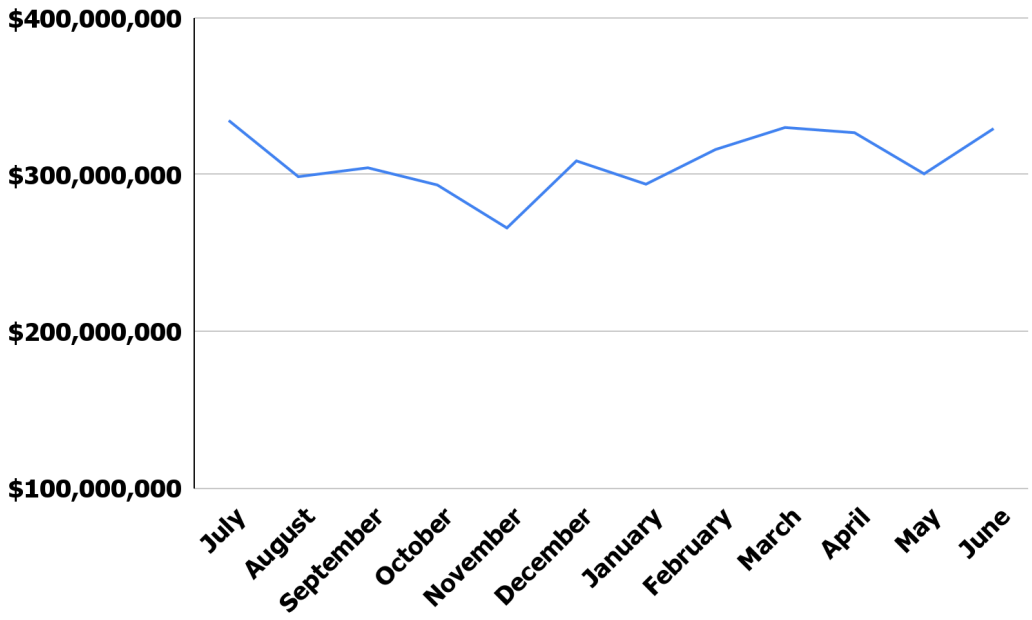
2024/2025 RESTRICTED PROGRAM (FUND 06) EXPENDITURES

RESOURCE/PROGRAM		EXPENDITURE BUDGET
6266	EDUCATOR EFFECTIVENESS BLOCK GRANT	4,220,803
6300	LOTTERY INSTRUCTIONAL MATERIALS	2,973,058
6387	CAREER TECHNICAL EDUCATION INCENTIVE GRANT	1,840,000
6500	SPECIAL EDUCATION	106,675,610
6520	SPECIAL EDUCATION PROJECT WORKABILITY	346,291
6531	SPECIAL EDUCATION LOW INCIDENCE EQUIPMENT	1,523,997
6546	MENTAL HEALTH-RELATED SERVICES	5,617,374
6547	SPECIAL EDUCATION EARLY INTERVENTION PRESCHOOL GRANT	1,731,807
6770	ARTS AND MUSIC IN SCHOOLS (AMS)	9,866,755
7085	LEARNING COMMUNITIES FOR SCHOOL SUCCESS PROGRAM	18,188
7220	PARTNERSHIP ACADEMIES PROGRAM	298,080
7339	DUAL ENROLLMENT OPPORTUNITIES	187,087
7370	SUPPLEMENTARY PROGRAMS: SPECIALIZED SECONDARY	69,000
7399	LCFF EQUITY MULTIPLIER	979,980
7412	A-G COMPLETION GRANT	734,745
7413	A-G LEARNING LOSS MITIGATION GRANT	462,335
7435	LEARNING RECOVERY EMERGENCY BLOCK GRANT	15,568,199
7690	STRS ON BEHALF PENSION CONTRIBUTIONS	24,312,398
7810	OTHER RESTRICTED STATE	337,732
7915	CALIFORNIA SERVES GRANT PROGRAM	234,587
8150	ONGOING AND MAJOR MAINTENANCE	21,778,347
9008	K-12 STRONG WORKFORCE	78,087
9031	QUALITY RATING IMPROVEMENT SYSTEM	94,513
9039	PROJECT TEAM - BUSINESS	4,000
9041	KAISER PERMANENTE - COMPASSIONATE LEARNING SPACES	27,887
9059	CHILDREN & YOUTH BEHAVIORAL HEALTH INITIATIVE (CYBHI)	96,094
9075	RUHS-BH TOPSS GRANT	190,303
9098	MEDI-CAL BILLING OPTION	1,302,000
9986	REDEVELOPMENT	2,813,664
TOTAL		**$289,063,197**

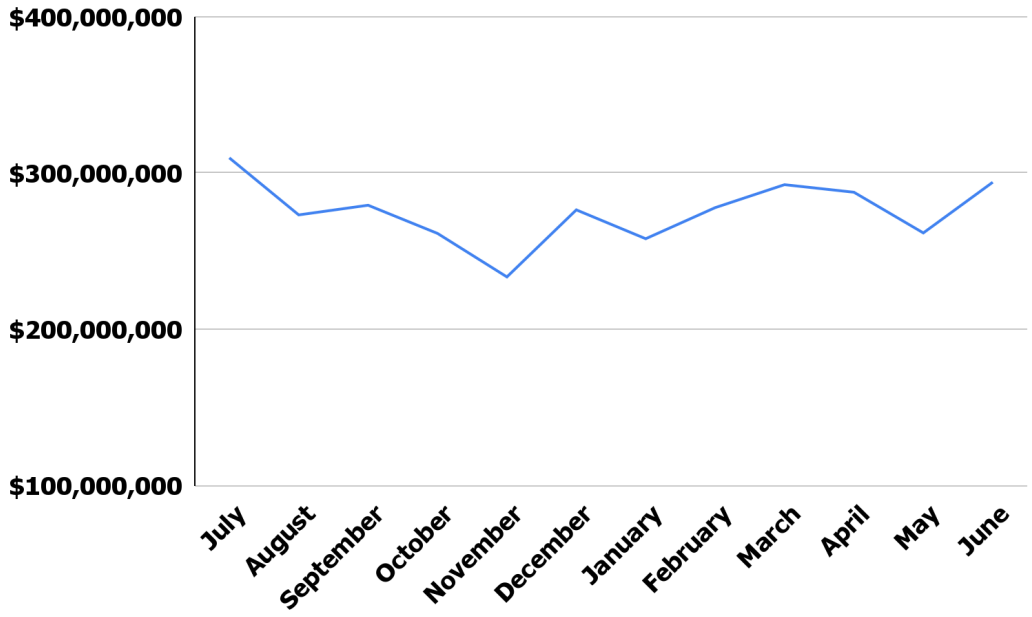
CASH FLOW

Riverside Unified School District's 2024/2025 General Fund Adopted Budget projects sufficient cash balances in both the 2024/2025 and 2025/2026 fiscal years, without a need for temporary borrowing.

2024/2025 Projected Ending Cash Balances



2025/2026 Projected Ending Cash Balances



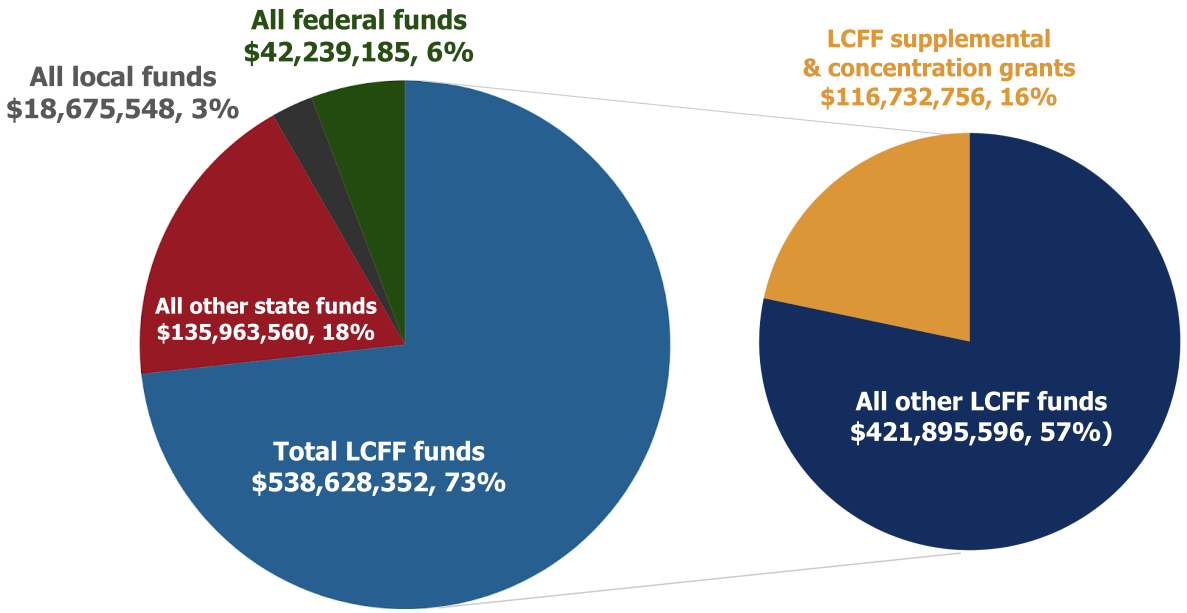
LCFF BUDGET OVERVIEW FOR PARENTS

Local Educational Agency (LEA) Name: **Riverside Unified School District**
CDS Code: **33-67215**
School Year: **2024-2025**
LEA contact information: **Jacqueline Perez, E.d.D, Assistant Superintendent, Equity, Access & Community Engagement**
japerez@riversideunified.org or (951) 788-7135 ext. 80422

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2024 - 25 School Year

Projected Revenue by Fund Source

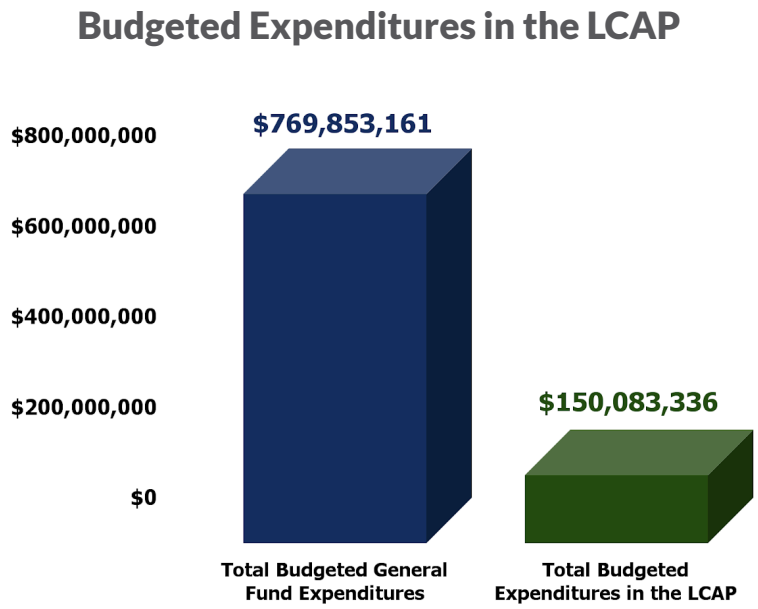


This chart shows the total general purpose revenue Riverside Unified School District expects to receive in the coming year from all sources.

The total revenue projected for Riverside Unified School District is $735,506,645.00, of which $538,628,352.00 is Local Control Funding Formula (LCFF), $135,963,560.00 is other state funds, $18,675,548.00 is local funds, and $42,239,185.00 is federal funds. Of the $538,628,352.00 in LCFF Funds, $116,732,756.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF BUDGET OVERVIEW FOR PARENTS

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Riverside Unified School District plans to spend for 2024–2025. It shows how much of the total is tied to planned actions and services in the LCAP.

Riverside Unified School District plans to spend $769,853,161.00 for the 2024-2025 school year. Of that amount, $150,083,336.00 is tied to actions/services in the LCAP and $619,769,825.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Teacher salaries are paid from our base program, along with general administration such as: Cabinet-level employees, curriculum and instruction, personnel, business services and facilities planning departments. Additionally, general overhead, transportation, utilities, maintenance and operations, other operational costs, and some restricted State and Federal funding sources not directly related to LCAP goals, actions and services are not included in the RUSD Local Control and Accountability Plan.

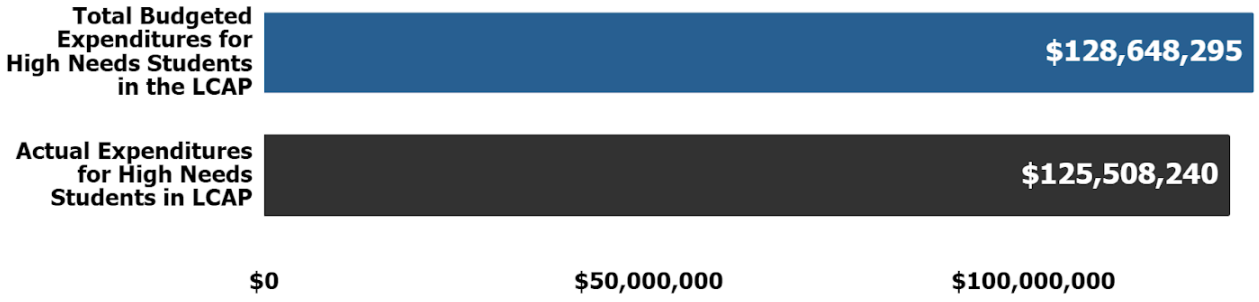
LCFF BUDGET OVERVIEW FOR PARENTS

Increased or Improved Services for High Needs Students in the LCAP for the 2024-2025 School Year

In 2024-2025, Riverside Unified School District is projecting it will receive $116,732,756.00 based on the enrollment of foster youth, English learner, and low-income students. Riverside Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Riverside Unified School District plans to spend $120,277,915.00 towards meeting this requirement, as described in the LCAP.

Update on Increased or Improved Services for High Needs Students in 2023-2024

Prior Year Expenditures: Increased or Improved Services for High Needs Students



This chart compares what Riverside Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Riverside Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2023-2024, Riverside Unified School District's LCAP budgeted $128,648,295.00 for planned actions to increase or improve services for high needs students. Riverside Unified School District actually spent $125,508,240.00 for actions to increase or improve services for high needs students in 2023-2024. The difference between the budgeted and actual expenditures of $3,140,055.00 had the following impact on Riverside Unified School District's ability to increase or improve services for high needs students:

This difference did not negatively impact the actions and services for students that the LCAP primarily serves (Foster Youth, Low-Income students, and English Learners). This year, the material differences in spending were due primarily to the fact that funds for summer school and deferred maintenance projects were spent after the close of the regular school year. All students received increased and improved services as planned in the LCAP for 2023-24.

BUDGET REPORT PUBLIC HEARING 2024/2025

ERIN POWER
ASSISTANT SUPERINTENDENT,
BUSINESS SERVICES

JUNE 6, 2024

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT



BUDGET REPORT 2024/2025

Per Education Code 42127, the Governing Board must:

- Hold a public hearing on the budget
- Subsequently adopt the budget prior to July 1

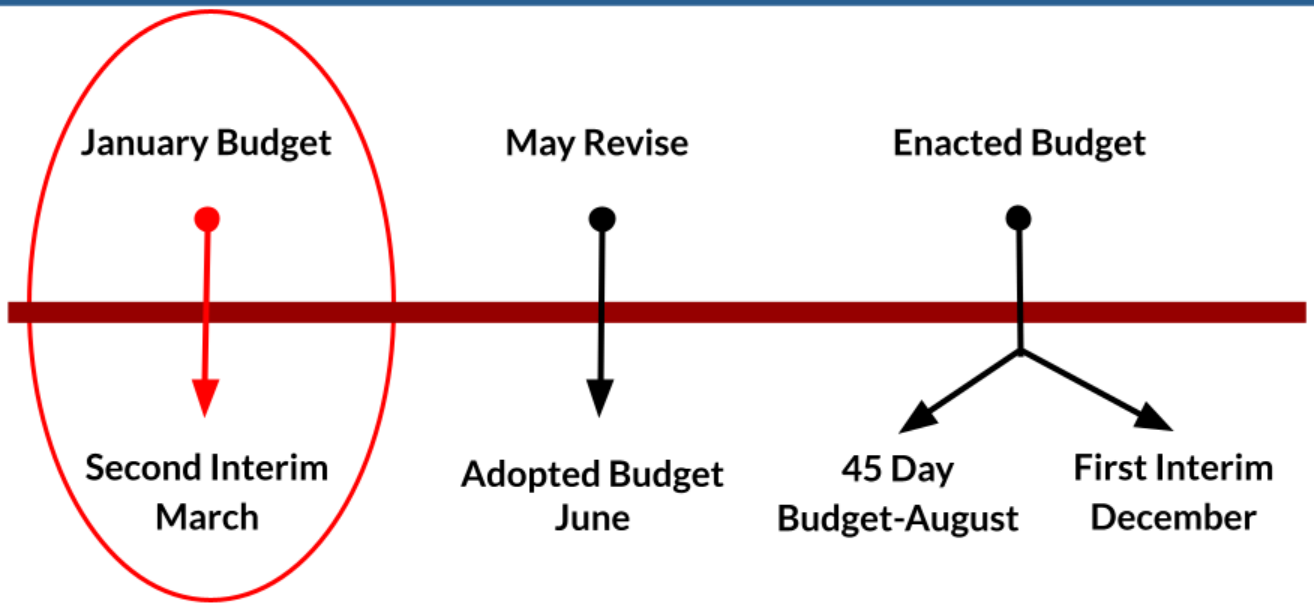


2023-24 BOARD PRIORITIES

2

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

LAST TIME



3

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

THREE YEAR BUDGET - @ SECOND INTERIM

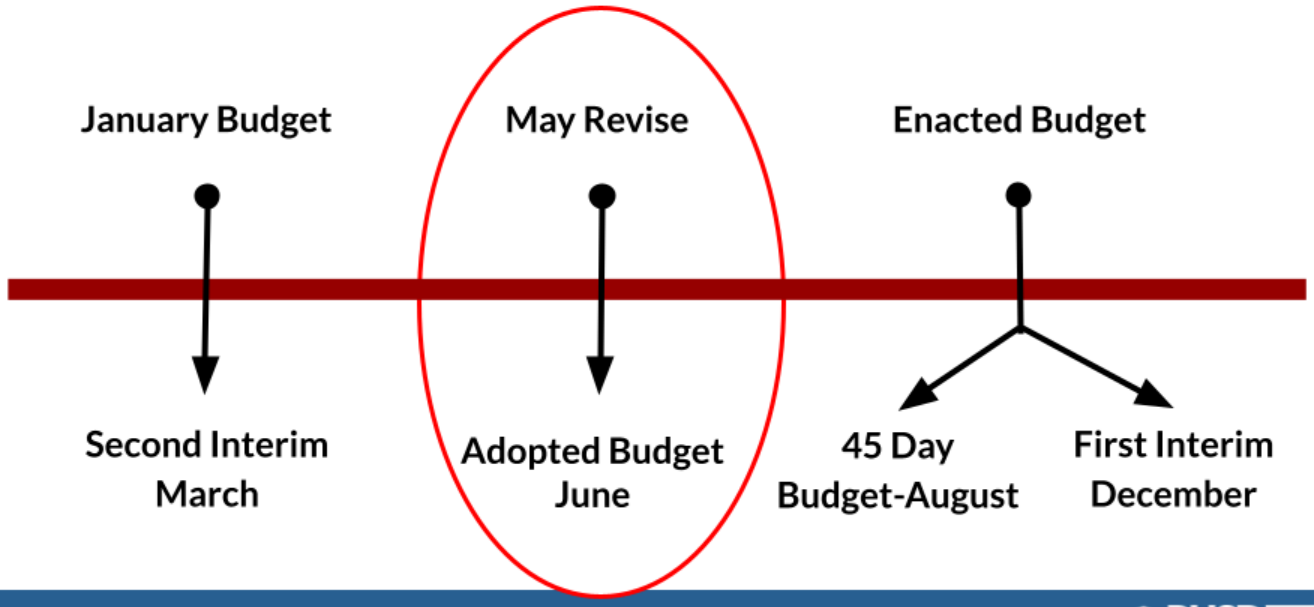
Unrestricted	2023/2024 First Interim	2023/2024 Second Interim	2024/2025	2025/2026
Beginning Fund Balance	**$163.5**	**$163.5**	**$177.2**	**$152.2**
Revenue	567.8	569.9	562.7	569.3
Expenditures	(484.7)	(473.5)	(503.7)	(499.2)
Contributions	(81.2)	(82.7)	(84.0)	(85.6)
Surplus/**(Deficit)**	1.9	13.7	**(25.0)**	**(15.5)**
Ending Fund Balance	**$165.4**	**$177.2**	**$152.2**	**$136.7**

Dollars in Millions

4

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

NOW



5

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

MAY REVISE

Total State Budget

- Additional $7B shortfall
- $17.3B Early Action Budget Package
- New budget problem = $27.9B
- Solutions include shifts, reductions, elimination of 10,000 vacant jobs, & “belt tightening”

6

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

MAY REVISE

Education

- Minimum guarantee is $3.8B less than January
- Funded COLA increased from .76% to 1.07%
- Proposition 98 Rainy Day Fund total withdrawals
- Eliminates support to School Facility Program
- Eliminates CA Preschool, TK, Kinder Facilities Grant Program
- Reduces investments in CA State Preschool
- Maintains Proposition 98 "maneuver"

7

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

MULTI-YEAR ASSUMPTIONS

Multi-Year Assumptions	2023/2024	2024/2025	2025/2026	2026/2027
Cost of Living Adjustment (COLA)	8.22%	1.07%	2.93%	3.08%
District Enrollment	38,855	38,364	38,441	38,172
Average Daily Attendance (ADA) %	93.50%	93.50%	93.50%	93.50%
Funded Average Daily Attendance (ADA)	37,748	36,842	36,211	36,063
Prior Three Year Average Funded ADA %	97.15%	96.03%	94.20%	94.47%
Unduplicated Pupil % (Single Yr)*	75.65%	75.65%	75.65%	75.65%
State Teachers' Retirement (STRS)	19.10%	19.10%	19.10%	19.10%
Public Employees' Retirement (PERS)	26.68%	27.05%	27.60%	28.00%

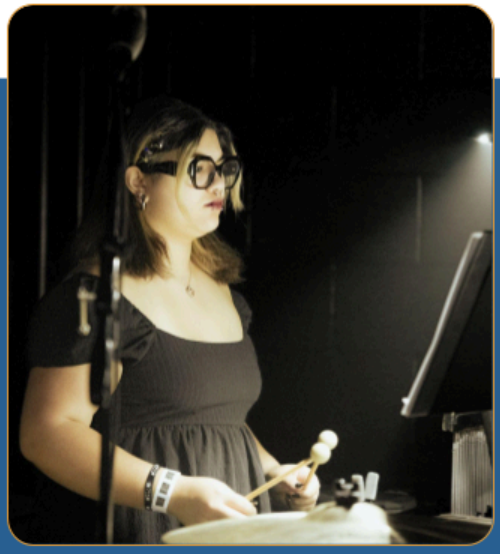
*Percentage of students who are low-income, English learners or foster youth, with each student counted only once

8

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

DISTRICT ACTIONS & OTHER MAJOR CHANGES

- Align staffing to enrollment (-$6.0M)
- Local Control Accountability Plan (LCAP) adjustments (-$2.8M)
- Cost sharing by Expanded Learning Opportunities Program (-$4.8M)
- Operational budget adjustments (-$3.0M)
- 1.34% allowable increase to Indirect Cost Rate (-$4.1M)



9

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

DISTRICT ACTIONS & OTHER MAJOR CHANGES

- Step and Column salary increases
- Special Education staffing and services
- Textbook adoption plan update
- Expiration of Arts, Music and Instructional Materials Discretionary Block Grant
- Anna Education Center repurposing (from fund balance)
- Arts and Music in Education (Prop 28)
- Equity Multiplier
- New or expanded LCAP actions



10

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

UNRESTRICTED REVENUE

	2023/2024 Estimated Actuals	2024/2025 Budget
LCFF Sources*	$545,087,231	$538,628,352
Federal Revenue	323,479	402,639
State Revenue	17,302,903	17,133,052
Local Revenue	12,941,567	8,227,158
Total	$575,655,180	$564,391,201

*Local Control Funding Formula

UNRESTRICTED EXPENDITURES

	2023/2024 Estimated Actuals	2024/2025 Budget
Certificated Salaries	$227,484,610	$220,406,614
Classified Salaries	64,957,900	67,617,114
Benefits	92,543,803	113,718,823
Books & Supplies	30,754,335	27,587,342
Services	54,464,216	53,943,099
Capital Outlay	8,615,106	11,260,000
Other Outgo	199,469	205,681
Support Costs / Indirect	(10,829,116)	(13,948,709)
Total	$468,190,323	$480,789,964

MULTI-YEAR PROJECTIONS - UNRESTRICTED

	2023/2024 Estimated Actuals	2024/2025 Budget	2025/2026	2026/2027
Beginning Fund Balance	**$163.5**	**$189.7**	**$179.9**	**$172.0**
Revenue	575.7	564.4	572.2	586.5
Expenditures	(468.2)	(480.8)	(484.8)	(485.6)
Contributions	(81.2)	(93.4)	(95.3)	(97.2)
Surplus/**(Deficit)**	26.2	**(9.8)**	**(7.9)**	3.7
Ending Fund Balance	**$189.7**	**$179.9**	**$172.0**	**$175.7**

Dollars in Millions

RESTRICTED REVENUE

	2023/2024 Estimated Actuals	2024/2025 Budget
Federal Revenue	**$56,970,701**	**$41,836,546**
State Revenue	**109,577,699**	**118,830,508**
Local Revenue	**10,155,932**	**10,448,390**
Total	**$176,704,332**	**$171,115,444**

RESTRICTED EXPENSES

	2023/2024 Estimated Actuals	2024/2025 Budget
Certificated Salaries	$73,375,464	$75,231,925
Classified Salaries	38,636,037	45,024,454
Benefits	92,157,857	76,793,217
Books & Supplies	15,593,301	25,810,497
Services	39,794,315	33,395,494
Capital Outlay	12,848,041	20,538,355
Other Outgo	128,000	-
Support Costs / Indirect	9,574,678	12,269,255
Total	$282,107,693	$289,063,197

15

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

MULTI-YEAR PROJECTIONS - RESTRICTED

	2023/2024 Estimated Actuals	2024/2025 Budget	2025/2026	2026/2027
Beginning Fund Balance	**$154.5**	**$130.3**	**$105.8**	**$71.5**
Revenue	176.7	171.1	153.8	153.8
Expenditures	(282.1)	(289.1)	(283.3)	(272.7)
Contributions	81.2	93.4	95.3	97.2
Surplus/(Deficit)	(24.2)	(24.5)	(34.3)	(21.7)
Ending Fund Balance	**$130.3**	**$105.8**	**$71.5**	**$49.8**

Dollars in Millions

16

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

GENERAL FUND SUMMARY

	2023/2024 Estimated Actuals	2024/2025 Budget
Beginning Balance	$317,967,632	$320,029,128
(+) Revenue	752,359,512	735,506,645
(-) Expenditures	(750,298,016)	(769,853,161)
Ending Balance	$320,029,128	$285,682,612
Non-Spendable	$216,994	$216,994
Restricted	130,307,770	105,765,053
Committed	116,215,522	103,664,173
Assigned	43,276,921	45,242,266
Reserve for Economic Uncertainty (Required 4%)	30,011,921	30,794,126
Total	$320,029,128	$285,682,612

GENERAL FUND SUMMARY

	2023/2024 Estimated Actuals	2024/2025 Budget
Non-Spendable	**$216,994**	**$216,994**
Revolving Cash	150,000	150,000
Inventory Stores	66,994	66,994

GENERAL FUND SUMMARY

	2023/2024 Estimated Actuals	2024/2025 Budget
Restricted	**$130,307,770**	**$105,765,053**
A-G Completion Grant	1,970,338	773,258
Arts and Music in Schools (AMS) Prop 28	6,711,617	3,019,327
California Serves Grant Program	-	265,409
Classified Professional Dev Block Grant	250,110	250,110
Dual Enrollment Opportunities	600,000	412,913
Educator's Effectiveness Block Grant	5,770,995	1,550,192
Equity Multiplier	979,980	901,581
Ethnic Studies Local Plan	337,732	-
Expanded Learning Opportunities Program (ELOP)	20,920,448	19,124,988
Continued on next slide		

GENERAL FUND SUMMARY

	2023/2024 Estimated Actuals	2024/2025 Budget
Restricted (continued)		
Learning Communities for School Success Program	18,188	-
Learning Recovery Emergency Block Grant	45,995,451	30,427,252
Medi-Cal Billing Option	3,289,993	5,667,993
National Endowment for the Arts	46,943	46,943
Redevelopment	25,779,343	29,465,679
Routine Restricted Maintenance	5,091,870	5,180,446
Restricted Lottery	462,694	-
Special Education	10,828,037	7,647,425
Shortage of Special Ed Teachers Local Solutions	186,315	186,315
Various	1,067,716	845,222

GENERAL FUND SUMMARY

	2023/2024 Estimated Actuals	2024/2025 Budget
Committed	**$116,215,522**	**$103,664,173**
Anna Education Center Repurposing	3,000,000	-
Contact Tracing Nurses	350,000	-
Declining Enrollment & ADA Revenue Loss Mitigation	55,022,759	55,022,759
Deferred Maintenance	4,981,225	4,981,225
Electric Vehicle & Infrastructure Mandate	900,000	-
Employee Compensation & Benefit Liabilities	25,137,654	23,278,826
Facilities Enhancement/New Principals	161,326	161,326
Facilities Planning	450,000	450,000
Fixtures, Furniture & Equipment Reserve	1,350,000	-
Continued on next slide		

GENERAL FUND SUMMARY

	2023/2024 Estimated Actuals	2024/2025 Budget
Committed (continued)		
Medi-Cal Admin Activities (MAA)	951,414	451,414
Safety & Security Set-Aside	4,707,374	4,707,374
School Site & Department Carryover	2,099,260	2,038,101
Shade Structures	9,317,136	7,977,136
Supplemental & Concentration	3,098,303	-
Technology Infrastructure	1,584,962	849,962
Textbook Adoptions	2,500,000	3,141,942
Unclaimed Property	188,487	188,487
Waste Management/Recycling	415,621	415,621

GENERAL FUND SUMMARY

	2023/2024 Estimated Actuals	2024/2025 Budget
Assigned	**$43,276,922**	**$45,242,266**
Deficit Spending due to Reductions in Planned Revenues	43,276,922	45,242,266

OTHER FUNDS

	Beginning Balance	Revenue/ Sources	Expenditures/ Uses	Ending Balance
Associated Student Bodies (ASB)	$3,200,617	$2,650,611	$2,265,875	$3,585,353
Adult Education	983,985	3,991,600	3,977,600	997,985
Child Development (State Preschool)	1,246,144	4,597,149	4,597,149	1,246,144
Cafeteria	37,075,563	33,305,110	40,287,957	30,092,716
Building (Measure O)	82,359,826	1,700,000	56,122,893	27,936,933
Capital Facilities (Developer Fees)	6,508,081	814,974	6,471,008	852,047
Capital Projects (CFDs & State Funds)	51,229,394	10,793,803	10,458,656	51,564,541
Debt Service	756,530	1,564,870	1,564,870	756,530
Self-Insurance	19,352,700	51,256,619	50,817,098	19,792,221
Retiree Benefit Fund Irrevocable Trust	32,852,888	2,900,000	145,000	35,607,888
Foundation Trust	248,114	-	-	248,114
Total	$235,813,842	$113,574,736	$176,708,106	$172,680,472

ECONOMIC UNCERTAINTY

UNFUNDED COLA SCENARIO

Unrestricted	2023/2024 Estimated Actuals	2024/2025 Budget	2025/2026	2026/2027
Beginning Fund Balance	**$163.5**	**$189.7**	**$174.2**	**$150.8**
Revenue	575.7	558.7	556.7	554.4
Expenditures	(468.2)	(480.8)	(484.8)	(485.6)
Contributions	(81.2)	(93.4)	(95.3)	(97.2)
Surplus/(Deficit)	26.2	(15.5)	(23.4)	(28.4)
Ending Fund Balance	**$189.7**	**$174.2**	**$150.8**	**$122.4**

Dollars in Millions

25

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

NEXT STEPS - ONGOING NEGOTIATIONS

Governor's Prop 98 Update

- Maintains Prop 98 22/23 higher funding level
- Increases future years guarantees
- Budget deferrals
- Suspension of Prop 98 in 23/24
  - Requires ⅔ vote of Legislature

Joint Legislative Proposal

- Assumes higher revenues than Governor
- Funds COLA at 1.07%
- Recognizes 22/23 higher funding level in calculating future years funding
- Suspensions, deferrals and more in a Prop 98 package trailer bill

26

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

NEXT STEPS - ENACTED BUDGET

Scenario 1:

- Governor and Legislature come to an agreement by June 15

Scenario 2:

- Legislature approves their budget deal by June 15
- Governor and Legislature come to an agreement by June 30

In either scenario, our Governing Board adopts RUSD's budget on June 27

27 RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT



ACRONYMS

AB..... Assembly Bill
ACA..... Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR..... Assembly Concurrent Resolution
ACSA..... Association of California School Administrators
ADA ..... Average Daily Attendance
ADC ..... Actuarially Determined Contribution
AFSCME ..... American Federation of State, County, and Municipal Employees
AMO ..... Annual Measurable Objective
AMS..... Arts & Music in Schools (Prop 28)
AMT ..... Alternative Minimum Tax
AP ..... Advanced Placement
API ..... Academic Performance Index
ARC ..... Annual Required Contribution
ARP..... American Rescue Plan
ASAM ..... Alternative Schools Accountability Model
ASCC ..... Activity Supervisor Clearance Certificate
ASES ..... After School Education and Safety Program
AU ..... Administrative Unit of a SELPA
AV ..... Assessed Value
AYP ..... Adequate Yearly Progress
BBA ..... Bipartisan Budget Act
BCLAD ..... Bilingual, Crosscultural, Language, and Academic Development
BCP ..... Budget Change Proposal
BIIG ..... Broadband Infrastructure Improvement Grant
BRL ..... Base Revenue Limit
BTSA ..... Beginning Teacher Support and Assessment
CAASPP ..... California Assessment of Student Performance and Progress
CADS ..... Consolidated Application Data System
CAHSEE ..... California High School Exit Examination
CALPADS ..... California Longitudinal Pupil Achievement Data System
CalPERS ..... California Public Employees' Retirement System
CalSTRS ..... California State Teachers' Retirement System
CALTIDES ..... California Longitudinal Teacher Integrated Data Education System
CalWORKs ..... California Work Opportunity and Responsibility to Kids
CAPA ..... California Alternate Performance Assessment

CARES..... Coronavirus Aid, Relief, and Economic Security
CARS ..... Consolidated Application and Reporting System
CASBO ..... California Association of School Business Officials
CASEMIS ..... California Special Education Management Information System
CASH ..... Coalition for Adequate School Housing
CBA ..... Collective Bargaining Agreement
CBEDS ..... California Basic Educational Data System
CBEST ..... California Basic Education Skills Test
CBIS ..... Course-based Independent Study
CCC ..... California Community Colleges
CCEE..... California Collaborative for Educational Excellence
CCR ..... California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA ..... California County Superintendents Educational Services Association
CCSS..... Common Core State Standards
CDE ..... California Department of Education
CEA ..... Current Expense of Education
CEC ..... California Energy Commission
CELDT ..... California English Language Development Test
CEP ..... Community Eligibility Provision
CFR ..... Code of Federal Regulations
CFT..... California Federation of Teachers
CHIP ..... Children's Health Insurance Program
CLAD..... Crosscultural, Language, and Academic Development
CMIS..... Compliance Monitoring, Interventions, and Sanctions
CNIPS..... Child Nutrition Information Payment System
COE ..... County Office of Education
COLA ..... Cost-of-Living Adjustment
COP ..... Certificate of Participation
CPI ..... Consumer Price Index
CPR ..... California Performance Review
CR ..... Continuing Resolution
CRF..... Coronavirus Relief Fund
CRRSA..... Coronavirus Response and Relief Supplemental Appropriations
CSAM ..... California School Accounting Manual
CSBA ..... California School Boards Association
CSEA..... California School Employees Association

CSET ..... California Subject Examination for Teachers
CSFG..... Charter School Facility Grant
CSFGP ..... Charter School Facility Grant Program
CSIS ..... California School Information Services
CSR ..... Class-Size Reduction or Comprehensive School Reform
CST ..... California Standards Test
CSTP ..... California Standards for the Teaching Profession
CTA ..... California Teachers Association
CTC ..... Commission on Teacher Credentialing
CTE ..... Career Technical Education
CTEIG..... Career Technical Education Incentive Grant
CTO ..... Compensatory Time Off
CYBHI..... Children & Youth Behavioral Health Initiative
DAC ..... District Advisory Committee
DACA ..... Deferred Action for Childhood Arrivals
DAIT ..... District Assistance and Intervention Team
DGS ..... Department of General Services
DIR ..... Department of Industrial Relations
DIS ..... Designated Instruction and Services
DMP..... Deferred Maintenance Program
DOF ..... Department of Finance
DOJ ..... Department of Justice
DOL ..... Department of Labor
DSA ..... Division of the State Architect
DSS ..... Department of Social Services
EAAP..... Education Audit Appeals Panel
E.C..... Education Code
ECAA ..... Energy Conservation Assistance Act
ECE ..... Early Childhood Education
ED ..... U.S. Department of Education
EDGAR ..... Education Department General Administrative Regulation
EEOC ..... Equal Employment Opportunity Commission
EERA..... Educational Employment Relations Act
EIA ..... Economic Impact Aid
EL ..... English Learner or (ELL- English Language Learner)
ELA ..... English Language Arts

ELAC ..... English Language Advisory Committee
ELAP ..... English Language Acquisition Program
ELO..... Expanded Learning Opportunities
ELOP..... Expanded Learning Opportunities Program
ELPAC ..... English Language Proficiency Assessment for California
EPA ..... Education Protection Account
ERAF ..... Education Revenue Augmentation Fund
ERP ..... Economic Recovery Payment or Emergency Repair Program
ERT ..... Economic Recovery Target
ESEA ..... Elementary and Secondary Education Act
ESL..... English as a Second Language
ESSA ..... Every Student Succeeds Act
ESSER..... Elementary and Secondary School Emergency Relief
ESY ..... Extended School Year
FAPE ..... Free and Appropriate Public Education
FCMAT ..... Fiscal Crisis & Management Assistance Team
FDPIR ..... Food Distribution Program on Indian Reservations
FERPA ..... Family Educational Rights and Privacy Act
FLSA ..... Fair Labor Standards Act
FPM ..... Federal Program Monitoring
FRPM ..... Free and Reduced-Price Meals
FTE ..... Full-Time Equivalent
GAAP ..... Generally Accepted Accounting Principles
GASB ..... Governmental Accounting Standards Board
GATE..... Gifted and Talented Education
GDP ..... Gross Domestic Product
GEER..... Governor's Emergency Education Relief
GF ..... General Fund
GSA ..... Grade Span Adjustment
GO ..... General Obligation (Bond)
GPA ..... Governor's Performance Award Program
HOUSSE ..... High Objective Uniform State Standard of Evaluation
HQT ..... Highly Qualified Teacher
HRA ..... Health Reimbursement Arrangement
HSA ..... Health Savings Account
IDEA ..... Individuals with Disabilities Education Act

IEP ..... Individualized Education Program

IHSS ..... In-Home Support Services

II/USP ..... Immediate Intervention/Underperforming Schools Program

IMFRP ..... Instructional Materials Funding Realignment Program

IPI..... In-Person Instruction

IRCA ..... Immigration Reform and Control Act

ISP ..... Identified Student Percentage

JLBC ..... Joint Legislative Budget Committee

JPA..... Joint Powers Agreement or Joint Powers Authority

LAIF..... Local Agency Investment Fund

LAO ..... Legislative Analyst's Office

LCAP ..... Local Control and Accountability Plan

LCFF ..... Local Control Funding Formula

LCI ..... Licensed Children's Institution

(often used as a generic term to also encompass foster family homes and residential medical facilities)

LEA ..... Local Educational Agency

LEP..... Limited English Proficient

LLM..... Learning Loss Mitigation

LPP..... Lease Purchase Program

LRE ..... Least Restrictive Environment

MAA ..... Medi-Cal Administrative Activities

MBG ..... Mandate Block Grant

MEP ..... Migrant Education Program

MOU ..... Memorandum of Understanding

MPP ..... Minimum Proportionality Percentage

MSA..... Minimum State Aid

MTSS..... Multi-Tiered Systems of Support

MYP ..... Multi-Year Projection

NAEP..... National Assessment of Educational Progress

NCES..... National Center for Education Statistics

NCLB..... No Child Left Behind

NOL ..... Net Operating Loss

NPS/A..... Nonpublic School/Agency

NSLP ..... National School Lunch Program

NSS ..... Necessary Small School or Necessary Small

SELPA OAL ..... Office of Administrative Law

OMB ..... Office of Management and Budget
OPEB ..... Other Postemployment Benefits
OPSC ..... Office of Public School Construction
P-1 ..... First Principal (Apportionment)
P-2 ..... Second Principal (Apportionment)
PAR ..... Peer Assistance and Review
PARS..... Public Agency Retirement Services
PCA ..... Project Cost Account
PD..... Professional Development
PEPRA ..... Public Employees' Pension Reform Act
PERB..... Public Employment Relations Board
PI ..... Program Improvement
PIT ..... Personal Income Tax
PKS ..... Particular Kinds of Services
PL ..... Public Law (federal law)
PL 81-874 ..... Public Law 81-874 (Federal Impact Aid)
PMIA..... Pooled Money Investment Account
PMIB..... Pooled Money Investment Board
PPACA ..... Patient Protection and Affordable Care Act
PPIC ..... Public Policy Institute of California
PRSP ..... Pension Rate Stabilization Plan
PSAA..... Public Schools Accountability Act
PSSSA ..... Public School System Stabilization Account
PTA ..... Parent Teachers Association
QCR..... Quality Control Review
QEIA ..... Quality Education Investment Act
QRIS ..... Quality Rating and Improvement Systems
QSCB ..... Qualified School Construction Bonds
QZAB ..... Qualified Zone Academy Bond
RDA ..... Redevelopment Agency
REU ..... Reserve for Economic Uncertainties
RFA ..... Request for Application
RMR ..... Regional Market Rate
ROC/P ..... Regional Occupational Center/Program
RRMA ..... Routine Restricted Maintenance Account
RROP ..... Regular Rate of Pay

RSDSS ..... Regional System of District and School Support
RS/PS ..... Regional Services/Program Specialist
RSP ..... Resource Specialist Program
RTI ..... Response to Intervention
S4 ..... Statewide System of School Support
S/C ..... Supplemental and Concentration Grant
SAB ..... State Allocation Board
SACS..... Standardized Account Code Structure
SAIT ..... School Assistance and Intervention Team
SALT ..... State and Local Taxes
SARB ..... School Attendance Review Board (County office level)
SART ..... School Attendance Review Team (School site level)
SARC ..... School Accountability Report Card
SAT-9 ..... Stanford Achievement Test, Ninth Edition, Form T
SB ..... Senate Bill
SBAC ..... Smarter Balanced Assessment Consortium
SBE ..... State Board of Education
SCA ..... Senate Constitutional Amendment
SCE ..... State Compensatory Education
SCO ..... State Controller's Office
SCOTUS ..... Supreme Court of the United States
SCR ..... Senate Constitutional Resolution
SDC ..... Special Day Class
SEA ..... State Education Agency
SED ..... Severely Emotionally Disturbed
SEIU ..... Service Employees International Union
SELPA ..... Special Education Local Plan Area
SERAF ..... Supplemental Educational Revenue Augmentation Fund
SES ..... Socioeconomic Status or Supplemental Educational Services
SFA ..... School Food Authority
SFID ..... School Facility Improvement District
SFP..... School Facility Program
SFSD ..... School Fiscal Services Division of CDE
SFSF ..... State Fiscal Stabilization Fund
SIG ..... School Improvement Grant
SIP ..... School Improvement Program

SLIBG..... School and Library Improvement Block Grant
SMAA ..... School-Based Medi-Cal Administrative Activities
SNP ..... School Nutrition Program
SPI ..... State Superintendent of Public Instruction
SPSA ..... Single Plan for Student Achievement
SRR ..... Standard Reimbursement Rate
SSI/SSP ..... Supplement Security Income/State Supplementary Payment
SST..... Student Study Team; also Student Success Team
STAR ..... Standardized Testing and Reporting
STEM..... Science, Technology, Engineering, and Mathematics
STR ..... Statewide Target Rate
STRI ..... State Tax Research Institute
SWD ..... Students with Disabilities
SWP ..... Schoolwide Program
TANF ..... Temporary Assistance for Needy Families
TAS ..... Targeted Assistance School
TIIG ..... Targeted Instructional Improvement Grant
TK ..... Transitional Kindergarten
TRANs ..... Tax and Revenue Anticipation Notes
UCP ..... Uniform Complaint Procedure
UP ..... Unduplicated Pupil
UPP ..... Unduplicated Pupil Percentage

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 RIVERSIDE UNIFIED SCHOOL DISTRICT