

2024-25 Budget



SAN MATEO
COUNTY
OFFICE OF
EDUCATION

June 26, 2024

County Board of Education

Susan Alvaro

Chelsea Bonini

Hector Camacho, Jr.

Jim Cannon

Beverly Gerard

Ted Lempert

Hugo Torres

County Superintendent of Schools

Nancy Magee

Deputy Superintendent, Business Services

Kevin J. Bultema

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San Mateo County Office of Education's 2024-2025 Proposed Budget

Minette Manio, Executive Director, Internal Business Services
Marian Reyes, Manager, Internal Business Services

June 12, 2024



Budget Development Timeline

- January – Governor provides Budget Proposal for next fiscal year
- April 15 – tax deadline
- May – Governor provides May Revise Budget for next fiscal year
- May through June 14 – Legislature develops Budget
 - Negotiations take place between Legislature and Governor
- June 15 – Constitutional deadline for Legislature to approve State Budget
- June 15 - 27 – Governor may do one of the following:
 - Approve the State Budget
 - Line-Item Veto portions of the State Budget
 - Send the Budget back to the Legislature

Governor's May Revise Budget

- **State Budget Deficit**
 - Extended tax filing deadline
 - Return to pre-pandemic revenue projections
- **Education Funding (Prop 98)**
 - Cost of Living Adjustment (COLA) 1.07%
 - COLA applied to Local Control Funding Formula (LCFF) 2012-2013 categorical amounts (e.g., transportation)
 - Governor proposed maneuver to categorize \$8.8B shortfall as cash advance to be accounted for in later years
 - Governor agreed to suspend Prop 98 and implement maintenance factor for future repayment of education funding
 - Withdrawals of reserves to maintain programs in 2023-2024 and 2024-2025
 - Budget deferrals in 2023-2024 & 2024-2025 (not cash deferrals)

SMCOE Assumptions

- LCFF revenue projections per FCMAT COE calculator
- Restricted Program Revenue adjusted for known grant awards
- Position Control updated, including changes in staffing and vacant positions
- No compensation increases included
 - Negotiations open for all bargaining units
- Increases estimated for statutory benefits (retirement, unemployment, workers compensation)
- Supplies and Services adjusted for inflation/expected service levels
- Services increased for inflation and Enterprise Resource Planning (ERP) software implementation
- Camp Kemp nonoperational in 2024-2025

Income Statement (SACS Presentation)

| | Unrestricted | Restricted | Total |
|-------------------------------------|----------------------|----------------------|-----------------------|
| REVENUE | | | |
| LCFF | \$ 69,100,874 | \$ 907,668 | \$ 70,008,542 |
| Federal Revenue | \$ 60,000 | \$ 1,318,987 | \$ 1,378,987 |
| State Revenue | \$ 163,951 | \$ 10,091,206 | \$ 10,255,157 |
| Local Revenue | \$ 10,065,215 | \$ 22,616,851 | \$ 32,682,066 |
| TOTAL REVENUE | \$ 79,390,040 | \$ 34,934,712 | \$ 114,324,752 |
| EXPENDITURES | | | |
| Certificated Salaries | \$ 7,986,367 | \$ 8,795,770 | \$ 16,782,137 |
| Classified Salaries | \$ 14,712,234 | \$ 4,486,293 | \$ 19,198,527 |
| Employee Benefits | \$ 9,844,770 | \$ 6,653,483 | \$ 16,498,253 |
| Books and Supplies | \$ 2,056,351 | \$ 875,814 | \$ 2,932,165 |
| Services | \$ 12,799,743 | \$ 13,070,293 | \$ 25,870,036 |
| Capital Outlay | \$ 2,200,000 | \$ - | \$ 2,200,000 |
| Other Outgo (Excess Property Taxes) | \$ 34,292,807 | \$ - | \$ 34,292,807 |
| Direct Support/Indirect Costs | \$ (3,910,896) | \$ 3,348,344 | \$ (562,552) |
| TOTAL EXPENDITURES | \$ 79,981,376 | \$ 37,229,997 | \$ 117,211,373 |
| Transfers In | \$ 2,100,000 | \$ - | \$ 2,100,000 |
| Transfers Out | \$ 140,948 | \$ - | \$ 140,948 |
| Contributions | \$ (1,955,048) | \$ 1,955,048 | \$ - |
| CHANGE IN FUND BALANCE | \$ (587,332) | \$ (340,237) | \$ (927,569) |

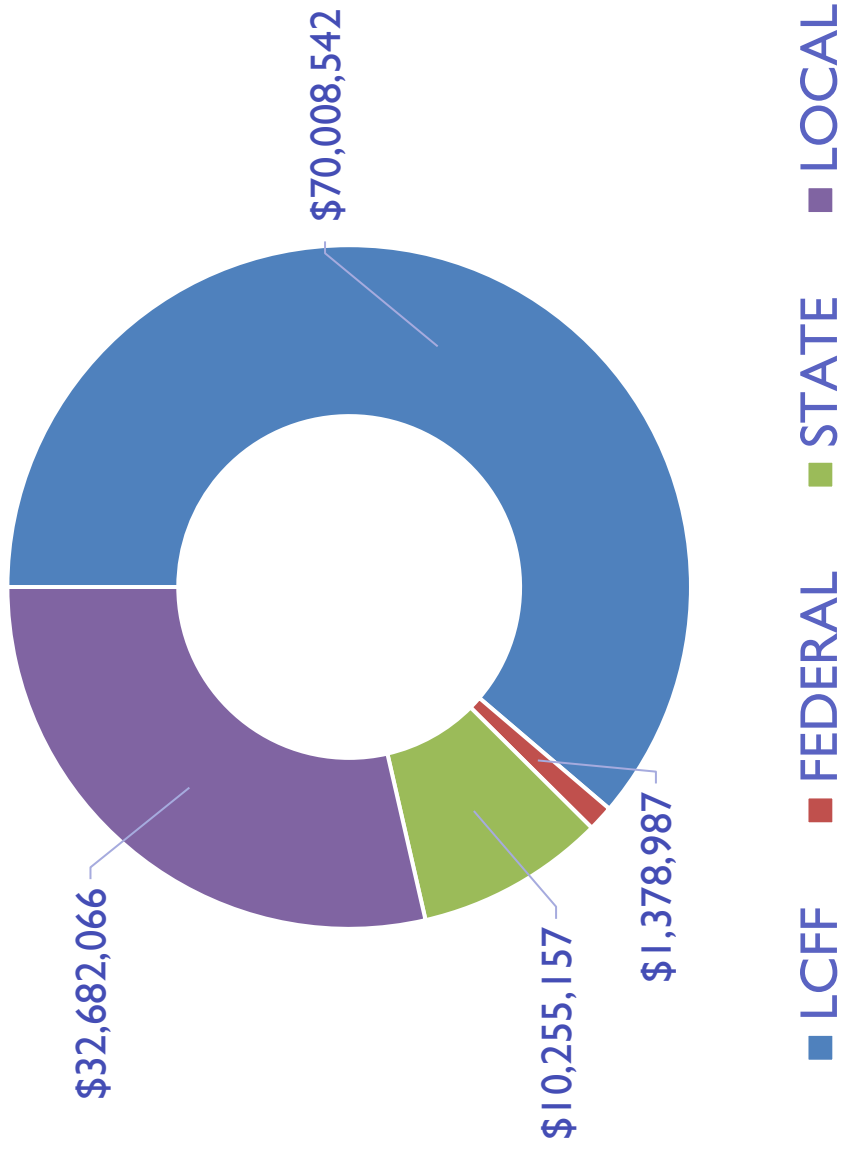
Income Statement (SMCOE Presentation)

| | Unrestricted | Restricted | Total |
|----------------------------------------------------|----------------------|----------------------|----------------------|
| REVENUE | | | |
| LCFF | \$ 69,100,874 | \$ 907,668 | \$ 70,008,542 |
| Other Outgo (Unrestricted - Excess Property Taxes) | \$ (34,292,807) | \$ - | \$ (34,292,807) |
| Federal Revenue | \$ 34,808,067 | \$ 907,668 | \$ 35,715,735 |
| State Revenue | \$ 60,000 | \$ 1,318,987 | \$ 1,378,987 |
| Local Revenue | \$ 163,951 | \$ 10,091,206 | \$ 10,255,157 |
| TOTAL REVENUE | \$ 45,097,233 | \$ 34,934,712 | \$ 80,031,945 |
| EXPENDITURES | | | |
| Certificated Salaries | \$ 7,986,367 | \$ 8,795,770 | \$ 16,782,137 |
| Classified Salaries | \$ 14,712,234 | \$ 4,486,293 | \$ 19,198,527 |
| Employee Benefits | \$ 9,844,770 | \$ 6,653,483 | \$ 16,498,253 |
| Books and Supplies | \$ 2,056,351 | \$ 875,814 | \$ 2,932,165 |
| Services | \$ 12,799,743 | \$ 13,070,293 | \$ 25,870,036 |
| Capital Outlay | \$ 2,200,000 | \$ - | \$ 2,200,000 |
| Direct Support/Indirect Costs | \$ (3,910,896) | \$ 3,348,344 | \$ (562,552) |
| TOTAL EXPENDITURES | \$ 45,688,569 | \$ 37,229,997 | \$ 82,918,566 |
| Transfers In | \$ 2,100,000 | \$ - | \$ 2,100,000 |
| Transfers Out | \$ 140,948 | \$ - | \$ 140,948 |
| Contributions | \$ (1,955,048) | \$ 1,955,048 | \$ - |
| CHANGE IN FUND BALANCE | \$ (587,332) | \$ (340,237) | \$ (927,569) |

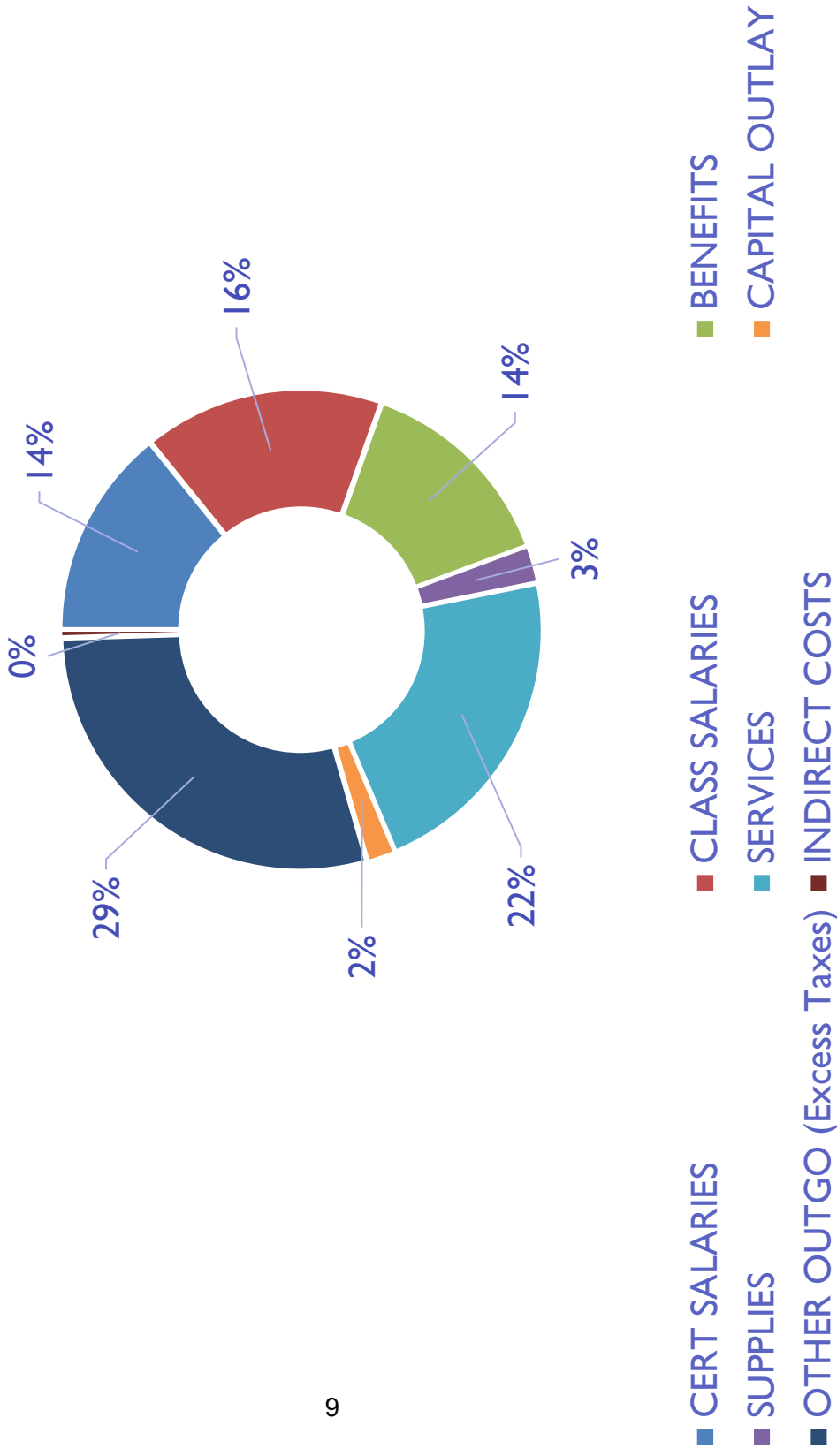
Services/Contracts Budgets Listed By Manager Code (Program)

| Unrestricted Services / Contracts Budget | | Restricted Services / Contracts Budget | | | |
|------------------------------------------|-----------------------------------------|----------------------------------------|------|--------------------------------------|---------------|
| A002 | Services to the Board | \$ 820,000 | A032 | Classified Employee Teaching Program | \$ 144,000 |
| A003 | Superintendent Operations | \$ 720,200 | A035 | ACT II - Admin Credential Tier I | \$ 37,700 |
| A004 | Legal Services | \$ 300,000 | A036 | PASC - Preliminary Admin Service | \$ 24,000 |
| A006 | County Commission Reorganization | \$ 61,500 | A037 | Admin & Beginning Teacher | \$ 39,600 |
| A007 | Employee Recognition | \$ 20,000 | A056 | COVID-19 Education Partnership | \$ 45,881 |
| A008 | Personnel Commission | \$ 55,124 | A061 | SVCF Chan Zuckerberg Initiative | \$ 38,100 |
| A009 | Human Resources | \$ 412,500 | A062 | Teacher Residency - ALDE | \$ 111,400 |
| A033 | Strategy & Communication | \$ 15,000 | A071 | Teacher Residency Expansion | \$ 365,750 |
| A055 | Environmental Literacy & Sustainability | \$ 87,063 | A073 | MS/SS Teacher Residency | \$ 199,500 |
| E103 | Curriculum Services | \$ 3,800 | A074 | SMC Green School Facilities | \$ 1,310 |
| E104 | Outdoor Education | \$ 1,342,670 | A075 | PCEA Energy Literacy | \$ 57,951 |
| E109 | Systems for District Improvement | \$ 1,092,252 | E | E Programs | \$ 462,103 |
| E190 | Research and Systems | \$ 34,000 | N401 | Student Services Division | \$ 1,118,356 |
| E270 | Early Learning Support Services | \$ 78,500 | N433 | Court Schools | \$ 2,155 |
| E282 | Ravenswood - COE - IHSD | \$ 34,620 | N525 | SRTS - Safe Routes to School | \$ 199,488 |
| J302 | Business Services Operations | \$ 309,000 | N544 | Pedestrian and Bicycles | \$ 203,150 |
| J304 | Business Services to Districts | \$ 47,800 | N558 | MHSSA Grant | \$ 1,125,914 |
| J305 | Fiscal Services | \$ 90,000 | N559 | SMC Transportation Authority | \$ 155,306 |
| J307 | Facility Management | \$ 739,500 | N562 | School Climate & Support - CalHope | \$ 92,266 |
| J311 | Emergency Preparedness | \$ 1,000 | N563 | In Person Instruction - AB86 | \$ 52,318 |
| J312 | Information Technology | \$ 709,750 | N566 | Mills Peninsula Med Center | \$ 99,210 |
| J313 | CECC Tech Lease / Purchase | \$ 2,611,879 | N569 | Pathways to Opportunity | \$ 488,916 |
| J367 | ERP Implementation | \$ 253,800 | N572 | Learning Recovery Block Grant | \$ 105,918 |
| N401 | Education Protection Account | \$ 4,550 | N573 | Reinforcing The K12 Careers | \$ 277,887 |
| N402 | Ed Services Division Operations | \$ 423,500 | N576 | CA Community School Partnerships | \$ 40,298 |
| N403 | Career Technical Education Operations | \$ 64,400 | N577 | School Travel Fellowship | \$ 15,900 |
| N432 | Community Schools | \$ 47,110 | N578 | PCEA - Green Career Award | \$ 160,000 |
| N433 | Court Schools | \$ 32,280 | N579 | San Mateo Health Commission | \$ 2,889,750 |
| N549 | School Safety & Risk Prevention | \$ - | N580 | California Apprenticeship | \$ 87,600 |
| S604 | Transportation | \$ 2,570,333 | N581 | San Mateo County CTEWorks | \$ 745,047 |
| S669 | Center for Access & Engagement | \$ 18,400 | S | Special education | \$ 3,665,782 |
| | | \$ 13,000,531 | | | \$ 13,052,556 |

Revenue – Combined Unrestricted and Restricted



Expenditures – Combined Unrestricted and Restricted



Comparison 2023-2024 Estimated Actuals

| | 2023-24 2nd Interm | 2024-25 Original | DIFFERENCE | Description |
|-------------------------------|-----------------------|-----------------------|----------------|--------------------------------------------------------------|
| REVENUE | | | | |
| LCFF | \$ 69,413,134 | \$ 70,008,542 | \$ 595,408 | Differentiated Asst. Averaging / COLA Impact |
| Federal Revenue | \$ 2,333,514 | \$ 1,378,987 | \$ (954,527) | ESSER Programs Expiring |
| State Revenue | \$ 12,645,476 | \$ 10,255,157 | \$ (2,390,319) | Reduced Environmental Literacy Funds / IEEEEP / No Carryover |
| Local Revenue | \$ 32,776,579 | \$ 32,682,066 | \$ (94,513) | Reduced Rental Revenue Estimate |
| TOTAL REVENUE | \$ 117,168,703 | \$ 114,324,752 | | |
| EXPENDITURES | | | | |
| Certificated Salaries | \$ 15,210,068 | \$ 16,782,137 | \$ 1,572,069 | Full staffing & impact of 23-24 6% compensation increase |
| Classified Salaries | \$ 17,662,346 | \$ 19,198,527 | \$ 1,536,181 | Full staffing & impact of 23-24 6% compensation increase |
| Employee Benefits | \$ 15,128,515 | \$ 16,498,253 | \$ 1,369,738 | Full staffing & impact of 23-24 6% compensation increase |
| Books and Supplies | \$ 2,512,059 | \$ 2,932,165 | \$ 420,106 | Adjusted for less restricted revenue |
| Services | \$ 30,334,106 | \$ 25,870,036 | \$ (4,464,070) | Less Federal & State Grant Funding & No Carryover |
| Capital Outlay | \$ 931,000 | \$ 2,200,000 | \$ 1,269,000 | ERP Implementation |
| Other Outgo | \$ 33,993,393 | \$ 34,292,807 | \$ 299,414 | Excess property taxes included in LCFF |
| Direct Support/Indirect Costs | \$ (687,108) | \$ (562,552) | \$ 124,556 | Reduced grants and no carryover |
| TOTAL EXPENDITURES | \$ 115,084,379 | \$ 117,211,373 | | |
| Transfers In | \$ 1,155,800 | \$ 2,100,000 | \$ 944,200 | ERP Implementation |
| Transfers Out | \$ 500,000 | \$ 140,948 | \$ (359,052) | Transfer to Fund 12 - ACC Preschool Program |
| Contributions | \$ - | \$ - | \$ - | |
| CHANGE IN FUND BALANCE | \$ 2,740,124 | \$ (927,569) | | |

Gateway Budget

Fund 01 GENERAL FUND Resource 0104 GATEWAY COMMUNITY Budget Summary Report

| REVENUE | 2024-25 Budget |
|------------------------------|-----------------------|
| 8710 TUITION | \$ 1,357,738 |
| <hr/> | |
| TOTAL REVENUE | \$ 1,357,738 |
| <hr/> | |
| EXPENDITURES | |
| 1000's Certificated Salaries | \$ 630,072 |
| 2000's Classified Salaries | \$ 180,645 |
| 3000's Employee Benefits | \$ 323,094 |
| 4000's Books and Supplies | \$ 13,622 |
| 5000's Services | \$ 44,610 |
| 6000's Capital Outlay | \$ - |
| 7310 Indirect Costs | \$ 165,695 |
| <hr/> | |
| TOTAL EXPENDITURES | \$ 1,357,738 |
| <hr/> | |
| BALANCE | \$ - |

Canyon Oaks Budget

**Fund 01 GENERAL FUND
Resource 0123 Canyon Oaks
Budget Summary Report**

| REVENUE | 2024-25 Budget |
|------------------------------|-----------------------|
| 8710 TUITION | \$ 599,772 |
| <hr/> | |
| TOTAL REVENUE | \$ 599,772 |
| <hr/> | |
| EXPENDITURES | |
| 1000's Certificated Salaries | \$ 287,890 |
| 2000's Classified Salaries | \$ 73,013 |
| 3000's Employee Benefits | \$ 153,276 |
| 4000's Books and Supplies | \$ 9,899 |
| 5000's Services | \$ 2,500 |
| 6000's Capital Outlay | \$ - |
| 7310 Indirect Costs | \$ 73,194 |
| <hr/> | |
| TOTAL EXPENDITURES | \$ 599,772 |
| <hr/> | |
| BALANCE | \$ - |

Court School - Hillcrest Budget

Fund 01 GENERAL FUND Resource 0103 Court School - Hillcrest Budget Summary Report

| REVENUE | 2023-24 Budget |
|-----------------------------------------|-----------------------|
| 8097 Property Taxes Transfers | \$ 574,902 |
| 8980 Contribution from Unrestricted Rev | \$ 811,035 |
| TOTAL REVENUE | \$ 1,385,937 |
| EXPENDITURES | |
| 1000's Certificated Salaries | \$ 824,437 |
| 2000's Classified Salaries | \$ 155,383 |
| 3000's Employee Benefits | \$ 357,995 |
| 4000's Books and Supplies | \$ 16,842 |
| 5000's Services | \$ 31,280 |
| 6000's Capital Outlay | \$ - |
| 7310 Indirect Costs | \$ - |
| TOTAL EXPENDITURES | \$ 1,385,937 |
| BALANCE | \$ - |

Multi-Year Projection (MYP) Assumptions

- Local Revenue reductions projected in 2024-2025 and 2025-2026 due to ending of 3-year lease for Rollins Road property
- Cost of Living Adjustments (COLA) agrees with projections provided by Department of Finance (DOF): 1.07%, 2.93%, 3.08%
- Step and column costs estimated at 1.5% and estimated savings due to retirements
- STRS employer costs project no increases (19.10%)
- PERS employer costs project increases (27.05%, 27.60%, 28.00%)
- Supplies and Services apply Consumer Price Index (CPI) increase of 3.55% and 3.03% for 2025-26 and 2026-27 respectively
- Board Election cost estimated at \$750K in 2024-2025

Multi-Year Projection (MYP)

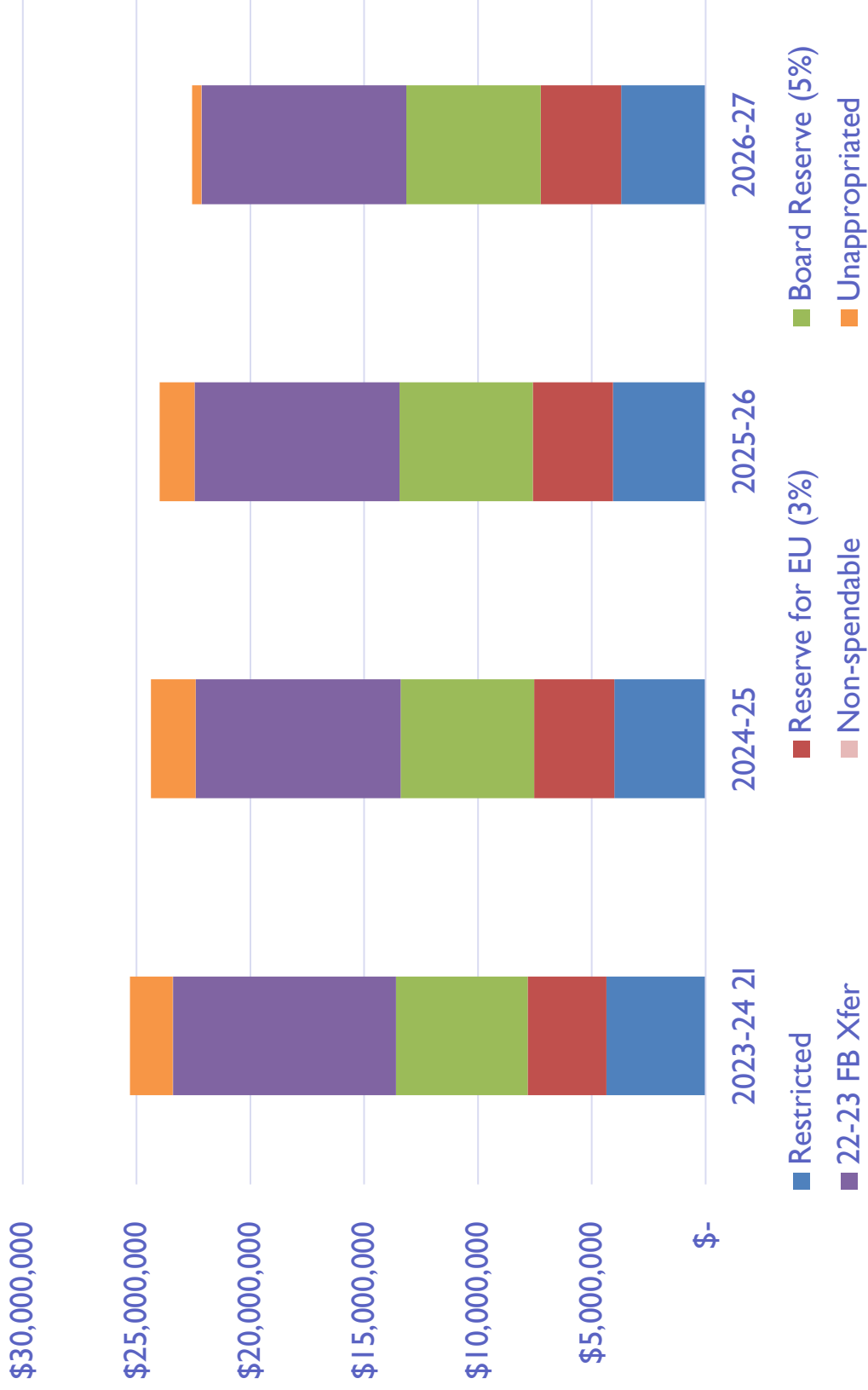
Unrestricted

| | 2024-25 | 2025-26 | 2026-27 |
|--------------------------------------------------|--------------------|--------------------|----------------------|
| | Original Budget | Projected | Projected |
| Total Revenue | \$79,390,040 | \$80,765,741 | \$81,911,949 |
| Total Expenditures | (\$79,981,376) | (\$80,802,471) | (\$81,023,582) |
| Interfund Transfers In | \$2,100,000 | \$1,600,000 | \$100,000 |
| Interfund Transfers Out | (\$140,948) | \$0 | \$0 |
| Contributions | (\$1,955,048) | (\$2,007,916) | (\$2,054,488) |
| Net Increase / (Decrease) in Fund Balance | (\$587,332) | (\$444,646) | (\$1,066,121) |
| Beginning Fund Balance | \$23,304,923 | \$22,717,591 | \$22,272,945 |
| Ending Fund Balance | \$22,717,591 | \$22,272,945 | \$21,206,824 |
| Components of Fund Balance: | | | |
| Non-spendable Reserves | \$8,850 | \$8,850 | \$8,850 |
| Lottery - Unrestricted | \$863,724 | \$863,724 | \$863,724 |
| Small District Cash Loan Reserve | \$1,500,000 | \$1,500,000 | \$1,500,000 |
| 22-23 Unrest FB Xfer to Fund 17 | \$9,000,000 | \$9,000,000 | \$9,000,000 |
| Board Reserve (5%) | \$5,867,616 | \$5,860,858 | \$5,896,496 |
| Reserve for Economic Uncertainties | \$3,520,570 | \$3,516,515 | \$3,537,897 |
| Undesignated Fund Balance | \$1,956,831 | \$1,522,998 | \$399,857 |

Multi-Year Projection (MYP) Unrestricted - SMCOE Presentation

| | 2024-25 Original | 2025-26 Projected | 2026-27 Projected |
|--------------------------------------------------|-----------------------|-----------------------|-----------------------|
| LCFF Revenue | \$69,100,874 | \$70,747,597 | \$72,348,312 |
| Other Outgo | (\$34,292,807) | (\$35,598,217) | (\$36,935,536) |
| Net SMCOE LCFF Revenue | \$34,808,067 | \$35,149,380 | \$35,412,776 |
| Federal, State & Local Revenue | \$10,289,166 | \$10,018,144 | \$9,563,637 |
| 6 TOTAL REVENUES LESS OTHER OUTGO | \$45,097,233 | \$45,167,524 | \$44,976,413 |
| TOTAL EXPENDITURES LESS OTHER OUTGO | (\$45,688,569) | (\$45,204,254) | (\$44,088,046) |
| Interfund Transfers In | \$2,100,000 | \$1,600,000 | \$100,000 |
| Interfund Transfers Out | (\$140,948) | \$0 | \$0 |
| Contributions | (\$1,955,048) | (\$2,007,916) | (\$2,054,488) |
| Net Increase / (Decrease) in Fund Balance | (\$587,332) | (\$444,646) | (\$1,066,121) |

Multi-Year Projection (MYP) Reserves



Going Forward

- Governor and Legislature negotiating Budget
- Expect Legislature to pass a Budget by June 15 and Governor to sign Budget by June 30
- Expect Governor to declare State Fiscal Emergency and suspend Prop 98
- Expect Program Deferrals of 2023-2024 June Principal Apportionment
- SMCOE implementation of Strategic Plan



Conclusions

- SMCOE maintains healthy reserves
- Deficit spending projected in all three years of multi-year projection
- Classification and Compensation Study expected to be completed in summer 2024
- Compensation negotiations not settled in 2024-2025 or thereafter
- State Budget Crises may impact state funding while local property taxes will lessen impact to SMCOE

Thank you!

Questions?

| 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 | 68,385,623.00 | 1,027,511.00 | 69,413,134.00 | 69,100,874.00 | 907,668.00 | 70,008,542.00 | 0.9% |
| 2) Federal Revenue | | 8100-8299 | 60,000.00 | 2,273,514.00 | 2,333,514.00 | 60,000.00 | 1,318,987.00 | 1,378,987.00 | -40.9% |
| 3) Other State Revenue | | 8300-8599 | 163,951.00 | 12,481,525.00 | 12,645,476.00 | 163,951.00 | 10,091,206.00 | 10,255,157.00 | -18.9% |
| 4) Other Local Revenue | | 8600-8799 | 9,242,200.00 | 23,534,379.00 | 32,776,579.00 | 10,065,215.00 | 22,616,851.00 | 32,682,066.00 | -0.3% |
| 5) TOTAL REVENUES | | | 77,851,774.00 | 39,316,929.00 | 117,168,703.00 | 79,390,040.00 | 34,934,712.00 | 114,324,752.00 | -2.4% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 6,820,300.00 | 8,389,768.00 | 15,210,068.00 | 7,986,367.00 | 8,795,770.00 | 16,782,137.00 | 10.3% |
| 2) Classified Salaries | | 2000-2999 | 13,409,281.31 | 4,253,065.00 | 17,662,346.31 | 14,712,234.00 | 4,486,293.00 | 19,198,527.00 | 8.7% |
| 3) Employee Benefits | | 3000-3999 | 8,670,341.00 | 6,458,174.00 | 15,128,515.00 | 9,844,770.00 | 6,653,483.00 | 16,498,253.00 | 9.1% |
| 4) Books and Supplies | | 4000-4999 | 1,688,550.00 | 823,509.00 | 2,512,059.00 | 2,056,351.00 | 875,814.17 | 2,932,165.17 | 16.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,264,640.00 | 19,069,465.78 | 30,334,105.78 | 12,799,743.00 | 13,070,293.00 | 25,870,036.00 | -14.7% |
| 6) Capital Outlay | | 6000-6999 | 931,000.00 | 0.00 | 931,000.00 | 2,200,000.00 | 0.00 | 2,200,000.00 | 136.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 33,993,393.00 | 0.00 | 33,993,393.00 | 34,292,807.00 | 0.00 | 34,292,807.00 | 0.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (3,723,390.00) | 3,036,282.00 | (687,108.00) | (3,910,896.00) | 3,348,344.00 | (562,552.00) | -18.1% |
| 9) TOTAL EXPENDITURES | | | 73,054,115.31 | 42,030,263.78 | 115,084,379.09 | 79,981,376.00 | 37,229,997.17 | 117,211,373.17 | 1.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 4,797,658.69 | (2,713,334.78) | 2,084,323.91 | (591,336.00) | (2,295,285.17) | (2,886,621.17) | -238.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 1,155,800.00 | 0.00 | 1,155,800.00 | 2,100,000.00 | 0.00 | 2,100,000.00 | 81.7% |
| b) Transfers Out | | 7600-7629 | 500,000.00 | 0.00 | 500,000.00 | 140,948.00 | 0.00 | 140,948.00 | -71.8% |
| 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 | (1,675,210.00) | 1,675,210.00 | 0.00 | (1,955,048.00) | 1,955,048.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (1,019,410.00) | 1,675,210.00 | 655,800.00 | 4,004.00 | 1,955,048.00 | 1,959,052.00 | 198.7% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | | |
| | | | 3,778,248.69 | (1,038,124.78) | 2,740,123.91 | (587,332.00) | (340,237.17) | (927,569.17) | -133.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 19,526,674.49 | 5,388,361.52 | 24,915,036.01 | 23,304,923.18 | 4,350,236.74 | 27,655,159.92 | 11.0% |
| 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) | | | 19,526,674.49 | 5,388,361.52 | 24,915,036.01 | 23,304,923.18 | 4,451,512.74 | 27,756,435.92 | 11.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 19,526,674.49 | 5,388,361.52 | 24,915,036.01 | 23,304,923.18 | 4,451,512.74 | 27,756,435.92 | 11.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 23,304,923.18 | 4,451,512.74 | 27,756,435.92 | 22,717,591.18 | 4,111,275.57 | 26,828,866.75 | -3.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 1,550.00 | 0.00 | 1,550.00 | 1,550.00 | 0.00 | 1,550.00 | 0.0% |
| Stores | | 9712 | 7,300.00 | 0.00 | 7,300.00 | 7,300.00 | 0.00 | 7,300.00 | 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 | 4,451,512.74 | 4,451,512.74 | 0.00 | 4,111,275.57 | 4,111,275.57 | -7.6% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 17,231,339.85 | 0.00 | 17,231,339.85 | 17,231,339.85 | 0.00 | 17,231,339.85 | 0.0% |
| Small District Cash Loan Reserve | 0000 | 9780 | 1,500,000.00 | | 1,500,000.00 | | | 0.00 | |
| Board Reserve | 0000 | 9780 | 5,867,616.00 | | 5,867,616.00 | | | 0.00 | |
| 22-23 Unrestricted Change in FB Xfer to FD 17 | 0000 | 9780 | 9,000,000.00 | | 9,000,000.00 | | | 0.00 | |
| Unrestricted Lottery | 1100 | 9780 | 863,723.85 | | 863,723.85 | | | 0.00 | |
| Small District Cash Loan Reserve | 0000 | 9780 | | 0.00 | 0.00 | 1,500,000.00 | | 1,500,000.00 | |
| Board Reserve | 0000 | 9780 | | 0.00 | 0.00 | 5,867,616.00 | | 5,867,616.00 | |
| 22-23 Unrestricted Change in FB Xfer to FD 17 | 0000 | 9780 | | 0.00 | 0.00 | 9,000,000.00 | | 9,000,000.00 | |
| Unrestricted Lottery | 1100 | 9780 | | 0.00 | 0.00 | 863,723.85 | | 863,723.85 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,520,570.00 | 0.00 | 3,520,570.00 | 3,520,570.00 | 0.00 | 3,520,570.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 2,544,163.33 | 0.00 | 2,544,163.33 | 1,956,831.33 | 0.00 | 1,956,831.33 | -23.1% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |

| 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) | | |
| 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 | 23,304,923.18 | 4,350,236.74 | 27,655,159.92 | | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | | |
| 10) TOTAL, ASSETS | | | 23,304,923.18 | 4,350,236.74 | 27,655,159.92 | | | | | |
| 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 | | | 23,304,923.18 | 4,350,236.74 | 27,655,159.92 | | | | | |
| (G10 + H2) - (I6 + J2) | | | | | | | | | | |
| LCFF SOURCES | | | | | | | | | | |
| Principal Apportionment | | 8011 | 8,349,092.00 | 0.00 | 8,349,092.00 | | 8,649,091.00 | 0.00 | 8,649,091.00 | 3.6% |
| State Aid - Current Year | | 8012 | 9,154.00 | 0.00 | 9,154.00 | | 4,550.00 | 0.00 | 4,550.00 | -50.3% |
| Education Protection Account State Aid - Current Year | | 8019 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | | | | | | | | | |
| Tax Relief Subventions | | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 288,700.00 | 0.00 | 288,700.00 | | 289,290.00 | 0.00 | 289,290.00 | 0.2% |

| 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) | |
| | | | | | | | | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 2,790.00 | 0.00 | 2,790.00 | New |
| 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 | 96,303,342.00 | 0.00 | 96,303,342.00 | 96,287,601.00 | 0.00 | 96,287,601.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 3,057,811.00 | 0.00 | 3,057,811.00 | 3,255,437.00 | 0.00 | 3,255,437.00 | 6.5% |
| Prior Years' Taxes | | 8043 | 273.00 | 0.00 | 273.00 | 13,181.00 | 0.00 | 13,181.00 | 4,728.2% |
| Supplemental Taxes | | 8044 | 3,651,210.00 | 0.00 | 3,651,210.00 | 3,271,418.00 | 0.00 | 3,271,418.00 | -10.4% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 19,543,593.00 | 0.00 | 19,543,593.00 | 19,282,907.00 | 0.00 | 19,282,907.00 | -1.3% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 7,186,529.00 | 0.00 | 7,186,529.00 | 7,940,174.00 | 0.00 | 7,940,174.00 | 10.5% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Receipt from Co. Board of Sup. | | 8070 | 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 | | | 138,389,704.00 | 0.00 | 138,389,704.00 | 138,996,439.00 | 0.00 | 138,996,439.00 | 0.4% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | (70,004,081.00) | 1,027,511.00 | (68,976,570.00) | (69,895,565.00) | 907,668.00 | (68,987,897.00) | 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 | | | 68,385,623.00 | 1,027,511.00 | 69,413,134.00 | 69,100,874.00 | 907,668.00 | 70,008,542.00 | 0.9% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 216,627.00 | 216,627.00 | 0.00 | 216,627.00 | 216,627.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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) | |
| | | | | | | | | | |
| Pass-Through Revenues from Federal Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 152,317.00 | 152,317.00 | | 152,317.00 | 152,317.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 176,407.00 | 176,407.00 | | 176,407.00 | 176,407.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 2,200.00 | 2,200.00 | | 2,676.00 | 2,676.00 | 21.6% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | | | | | | | | |
| Other NCLB / Every Student Succeeds Act | | 8290 | | 368,858.00 | 368,858.00 | | 264,961.00 | 264,961.00 | -28.2% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 60,000.00 | 1,357,105.00 | 1,417,105.00 | 60,000.00 | 505,999.00 | 565,999.00 | -60.1% |
| TOTAL, FEDERAL REVENUE | | | 60,000.00 | 2,273,514.00 | 2,333,514.00 | 60,000.00 | 1,318,987.00 | 1,378,987.00 | -40.9% |
| 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 | | 3,632,312.00 | 3,632,312.00 | | 3,471,486.00 | 3,471,486.00 | -4.4% |
| 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 | 806,821.00 | 806,821.00 | 0.00 | 806,821.00 | 806,821.00 | 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 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 95,500.00 | 0.00 | 95,500.00 | 95,500.00 | 0.00 | 95,500.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 45,451.00 | 15,953.00 | 61,404.00 | 45,451.00 | 15,953.00 | 61,404.00 | 0.0% |
| 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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 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) | |
| | | | | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | | 681,153.00 | 681,153.00 | | 647,985.00 | 647,985.00 | -4.9% |
| 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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 23,000.00 | 7,345,286.00 | 7,368,286.00 | 23,000.00 | 5,148,961.00 | 5,171,961.00 | -29.8% |
| TOTAL, OTHER STATE REVENUE | | | 163,951.00 | 12,481,525.00 | 12,645,476.00 | 163,951.00 | 10,091,206.00 | 10,255,157.00 | -18.9% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 1,557,360.00 | 0.00 | 1,557,360.00 | 1,611,867.00 | 0.00 | 1,611,867.00 | 3.5% |
| Interest | | 8660 | 1,350,000.00 | 0.00 | 1,350,000.00 | 2,000,000.00 | 0.00 | 2,000,000.00 | 48.1% |
| 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% |

| 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) | |
| | | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 1,050,000.00 | 1,050,000.00 | 0.00 | 1,050,000.00 | 1,050,000.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 4,462,307.00 | 308,000.00 | 4,770,307.00 | 4,495,838.00 | 187,000.00 | 4,682,838.00 | -1.8% |
| 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 | 17,000.00 | 11,889,169.00 | 11,906,169.00 | 0.00 | 10,250,340.00 | 10,250,340.00 | -13.9% |
| Tuition | | 8710 | 1,855,533.00 | 10,287,210.00 | 12,142,743.00 | 1,957,510.00 | 11,129,511.00 | 13,087,021.00 | 7.8% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 9,242,200.00 | 23,534,379.00 | 32,776,579.00 | 10,065,215.00 | 22,616,851.00 | 32,682,066.00 | -0.3% |
| TOTAL, REVENUES | | | 77,851,774.00 | 39,316,929.00 | 117,168,703.00 | 79,390,040.00 | 34,934,712.00 | 114,324,752.00 | -2.4% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,055,708.00 | 3,173,356.00 | 4,229,064.00 | 1,430,444.00 | 3,317,057.00 | 4,747,501.00 | 12.3% |
| Certificated Pupil Support Salaries | | 1200 | 191,211.00 | 1,058,781.00 | 1,249,992.00 | 256,231.00 | 864,314.00 | 1,120,545.00 | -10.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 5,573,381.00 | 3,658,854.00 | 9,232,235.00 | 6,299,692.00 | 4,154,399.00 | 10,454,091.00 | 13.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 498,777.00 | 498,777.00 | 0.00 | 460,000.00 | 460,000.00 | -7.8% |
| TOTAL, CERTIFICATED SALARIES | | | 6,820,300.00 | 8,389,768.00 | 15,210,068.00 | 7,986,367.00 | 8,795,770.00 | 16,782,137.00 | 10.3% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 208,750.00 | 2,226,917.00 | 2,435,667.00 | 262,969.00 | 2,176,745.00 | 2,439,714.00 | 0.2% |
| Classified Support Salaries | | 2200 | 533,258.00 | 188,631.00 | 721,889.00 | 548,360.00 | 207,971.00 | 756,331.00 | 4.8% |

| 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) | |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 4,213,591.00 | 543,453.00 | 4,757,044.00 | 4,853,615.00 | 574,632.00 | 5,428,247.00 | 14.1% |
| Clerical, Technical and Office Salaries | | 2400 | 7,861,676.31 | 1,293,214.00 | 9,154,890.31 | 8,401,800.00 | 1,452,029.00 | 9,853,829.00 | 7.6% |
| Other Classified Salaries | | 2900 | 592,006.00 | 850.00 | 592,856.00 | 645,490.00 | 74,916.00 | 720,406.00 | 21.5% |
| TOTAL, CLASSIFIED SALARIES | | | 13,409,281.31 | 4,253,065.00 | 17,662,346.31 | 14,712,234.00 | 4,486,293.00 | 19,198,527.00 | 8.7% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 1,301,324.00 | 2,726,228.00 | 4,027,552.00 | 1,520,892.00 | 2,686,056.00 | 4,206,948.00 | 4.5% |
| PERS | | 3201-3202 | 3,396,849.00 | 1,352,426.00 | 4,749,275.00 | 3,851,475.00 | 1,416,899.00 | 5,268,374.00 | 10.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,106,713.00 | 517,138.00 | 1,623,851.00 | 1,242,727.00 | 498,805.00 | 1,741,532.00 | 7.2% |
| Health and Welfare Benefits | | 3401-3402 | 1,813,730.00 | 1,200,794.00 | 3,014,524.00 | 2,025,950.00 | 1,357,489.00 | 3,383,439.00 | 12.2% |
| Unemployment Insurance | | 3501-3502 | 10,179.00 | 6,387.00 | 16,566.00 | 11,345.00 | 6,641.00 | 17,986.00 | 8.6% |
| Workers' Compensation | | 3601-3602 | 696,026.00 | 439,743.00 | 1,135,769.00 | 813,397.00 | 475,733.00 | 1,289,130.00 | 13.5% |
| OPEB, Allocated | | 3701-3702 | 324,402.00 | 206,032.00 | 530,434.00 | 346,081.00 | 204,552.00 | 550,633.00 | 3.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 21,118.00 | 9,426.00 | 30,544.00 | 32,903.00 | 7,308.00 | 40,211.00 | 31.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 8,670,341.00 | 6,458,174.00 | 15,128,515.00 | 9,844,770.00 | 6,653,483.00 | 16,498,253.00 | 9.1% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 15,953.00 | 15,953.00 | 0.00 | 15,953.00 | 15,953.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 4,892.00 | 17,209.00 | 22,101.00 | 2,192.00 | 20,903.00 | 23,095.00 | 4.5% |
| Materials and Supplies | | 4300 | 1,179,592.00 | 711,601.00 | 1,891,193.00 | 1,491,331.00 | 767,520.17 | 2,258,851.17 | 19.4% |
| Noncapitalized Equipment | | 4400 | 456,066.00 | 63,746.00 | 519,812.00 | 514,828.00 | 56,438.00 | 571,266.00 | 9.9% |
| Food | | 4700 | 48,000.00 | 15,000.00 | 63,000.00 | 48,000.00 | 15,000.00 | 63,000.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,688,550.00 | 823,509.00 | 2,512,059.00 | 2,056,351.00 | 875,814.17 | 2,932,165.17 | 16.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 3,339,065.00 | 2,238,349.00 | 5,577,414.00 | 3,400,000.00 | 0.00 | 3,400,000.00 | -39.0% |
| Travel and Conferences | | 5200 | 413,877.00 | 326,874.00 | 740,751.00 | 412,980.00 | 312,801.00 | 725,781.00 | -2.0% |
| Dues and Memberships | | 5300 | 123,680.00 | 4,535.00 | 128,215.00 | 168,100.00 | 5,100.00 | 173,200.00 | 35.1% |
| Insurance | | 5400 - 5450 | 181,944.00 | 0.00 | 181,944.00 | 184,500.00 | 0.00 | 184,500.00 | 1.4% |
| Operations and Housekeeping Services | | 5500 | 348,765.00 | 126,136.00 | 474,901.00 | 456,000.00 | 126,136.00 | 582,136.00 | 22.6% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 810,820.00 | 198,076.00 | 1,008,896.00 | 523,120.00 | 30,650.00 | 553,770.00 | -45.1% |
| Transfers of Direct Costs | | 5710 | (1,114,465.00) | 1,114,465.00 | 0.00 | (1,072,188.00) | 1,072,188.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (9,250.00) | 0.00 | (9,250.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,854,079.00 | 14,988,299.78 | 21,842,378.78 | 8,490,101.00 | 11,451,924.00 | 19,942,025.00 | -8.7% |
| Communications | | 5900 | 316,125.00 | 72,731.00 | 388,856.00 | 237,130.00 | 71,494.00 | 308,624.00 | -20.6% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | | | | | | | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| | | | 11,264,640.00 | 19,069,465.78 | 30,334,105.78 | 12,799,743.00 | 13,070,293.00 | 25,870,036.00 | -14.7% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 911,000.00 | 0.00 | 911,000.00 | 2,200,000.00 | 0.00 | 2,200,000.00 | 141.5% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 931,000.00 | 0.00 | 931,000.00 | 2,200,000.00 | 0.00 | 2,200,000.00 | 136.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | 7110 | | | | | | | |
| Attendance Agreements | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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 | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 33,993,393.00 | 0.00 | 33,993,393.00 | 34,292,807.00 | 0.00 | 34,292,807.00 | 0.9% |
| Debt Service | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 33,993,393.00 | 0.00 | 33,993,393.00 | 34,292,807.00 | 0.00 | 34,292,807.00 | 0.9% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (3,036,282.00) | 3,036,282.00 | 0.00 | (3,348,344.00) | 3,348,344.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (687,108.00) | 0.00 | (687,108.00) | (562,552.00) | 0.00 | (562,552.00) | -18.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (3,723,390.00) | 3,036,282.00 | (687,108.00) | (3,910,896.00) | 3,348,344.00 | (562,552.00) | -18.1% |
| TOTAL, EXPENDITURES | | | 73,054,115.31 | 42,030,263.78 | 115,084,379.09 | 79,981,376.00 | 37,229,997.17 | 117,211,373.17 | 1.8% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 1,155,800.00 | 0.00 | 1,155,800.00 | 2,100,000.00 | 0.00 | 2,100,000.00 | 81.7% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,155,800.00 | 0.00 | 1,155,800.00 | 2,100,000.00 | 0.00 | 2,100,000.00 | 81.7% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 140,948.00 | 0.00 | 140,948.00 | New |
| 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 | 500,000.00 | 0.00 | 500,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 500,000.00 | 0.00 | 500,000.00 | 140,948.00 | 0.00 | 140,948.00 | -71.8% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Emergency Apportionments | | | | | | | | | |
| Proceeds | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Disposal of Capital Assets | | | | | | | | | |
| Other Sources | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County School Bldg Aid | | | | | | | | | |
| 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 | | | | | | | | | |

| 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) | |
| | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,675,210.00) | 1,675,210.00 | 0.00 | (1,955,048.00) | 1,955,048.00 | 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 | | | (1,675,210.00) | 1,675,210.00 | 0.00 | (1,955,048.00) | 1,955,048.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e) | | | (1,019,410.00) | 1,675,210.00 | 655,800.00 | 4,004.00 | 1,955,048.00 | 1,959,052.00 | 198.7% |

| 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 | 68,385,623.00 | 1,027,511.00 | 69,413,134.00 | 69,413,134.00 | 69,100,874.00 | 907,668.00 | 70,008,542.00 | 0.9% |
| 2) Federal Revenue | | 8100-8299 | 60,000.00 | 2,273,514.00 | 2,333,514.00 | 2,333,514.00 | 60,000.00 | 1,318,987.00 | 1,378,987.00 | -40.9% |
| 3) Other State Revenue | | 8300-8599 | 163,951.00 | 12,481,525.00 | 12,645,476.00 | 12,645,476.00 | 163,951.00 | 10,091,206.00 | 10,255,157.00 | -18.9% |
| 4) Other Local Revenue | | 8600-8799 | 9,242,200.00 | 23,534,379.00 | 32,776,579.00 | 32,776,579.00 | 10,065,215.00 | 22,616,851.00 | 32,682,066.00 | -0.3% |
| 5) TOTAL, REVENUES | | | 77,851,774.00 | 39,316,929.00 | 117,168,703.00 | 117,168,703.00 | 79,390,040.00 | 34,934,712.00 | 114,324,752.00 | -2.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 2,762,682.00 | 9,194,717.00 | 11,957,399.00 | 11,957,399.00 | 3,398,489.00 | 9,706,847.00 | 13,105,336.00 | 9.6% |
| 2) Instruction - Related Services | 2000-2999 | | 10,712,361.31 | 26,390,683.78 | 37,103,045.09 | 37,103,045.09 | 13,241,460.00 | 21,093,096.17 | 34,334,556.17 | -7.5% |
| 3) Pupil Services | 3000-3999 | | 3,446,712.00 | 2,628,199.00 | 6,074,911.00 | 6,074,911.00 | 3,557,096.00 | 2,403,869.00 | 5,960,965.00 | -1.9% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 19,878,724.00 | 3,216,809.00 | 23,095,533.00 | 23,095,533.00 | 21,805,172.00 | 3,581,474.00 | 25,386,646.00 | 9.9% |
| 8) Plant Services | 8000-8999 | | 2,260,243.00 | 599,855.00 | 2,860,098.00 | 2,860,098.00 | 3,686,352.00 | 444,711.00 | 4,131,063.00 | 44.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 33,993,393.00 | 0.00 | 33,993,393.00 | 33,993,393.00 | 34,292,807.00 | 0.00 | 34,292,807.00 | 0.9% |
| 10) TOTAL, EXPENDITURES | | | 73,054,115.31 | 42,030,263.78 | 115,084,379.09 | 115,084,379.09 | 79,981,376.00 | 37,229,997.17 | 117,211,373.17 | 1.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | | |
| | | | 4,797,658.69 | (2,713,334.78) | 2,084,323.91 | 2,084,323.91 | (591,336.00) | (2,295,285.17) | (2,886,621.17) | -238.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 1,155,800.00 | 0.00 | 1,155,800.00 | 1,155,800.00 | 2,100,000.00 | 0.00 | 2,100,000.00 | 81.7% |
| b) Transfers Out | | 7600-7629 | 500,000.00 | 0.00 | 500,000.00 | 500,000.00 | 140,948.00 | 0.00 | 140,948.00 | -71.8% |
| 2) Other Sources/Uses | | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 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 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,675,210.00) | 1,675,210.00 | 0.00 | 0.00 | (1,955,048.00) | 1,955,048.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,019,410.00) | 1,675,210.00 | 655,800.00 | 655,800.00 | 4,004.00 | 1,955,048.00 | 1,959,052.00 | 198.7% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | | | |
| | | | 3,778,248.69 | (1,038,124.78) | 2,740,123.91 | 2,740,123.91 | (587,332.00) | (340,237.17) | (927,569.17) | -133.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | | |
| 1) Beginning Fund Balance | | | 19,526,674.49 | 5,388,361.52 | 24,915,036.01 | 24,915,036.01 | 23,304,923.18 | 4,350,236.74 | 27,655,159.92 | 11.0% |
| a) As of July 1 - Unaudited | | 9791 | | | | | | | | |

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|-------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 19,526,674.49 | 5,388,361.52 | 24,915,036.01 | 23,304,923.18 | 4,350,236.74 | 27,655,159.92 | 11.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 19,526,674.49 | 5,388,361.52 | 24,915,036.01 | 23,304,923.18 | 4,350,236.74 | 27,655,159.92 | 11.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 23,304,923.18 | 4,350,236.74 | 27,655,159.92 | 22,717,591.18 | 4,009,999.57 | 26,727,590.75 | -3.4% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 1,550.00 | 0.00 | 1,550.00 | 1,550.00 | 0.00 | 1,550.00 | 0.0% |
| Stores | | 9712 | 7,300.00 | 0.00 | 7,300.00 | 7,300.00 | 0.00 | 7,300.00 | 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 | 4,350,236.74 | 4,350,236.74 | 0.00 | 4,111,275.57 | 4,111,275.57 | -5.5% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 17,231,339.85 | 0.00 | 17,231,339.85 | 17,231,339.85 | 0.00 | 17,231,339.85 | 0.0% |
| Small District Cash Loan Reserve | 0000 | 9780 | 1,500,000.00 | | 1,500,000.00 | | | 0.00 | |
| Board Reserve | 0000 | 9780 | 5,867,616.00 | | 5,867,616.00 | | | 0.00 | |
| 22-23 Unrestricted Change in FY Effort | 0000 | 9780 | 9,000,000.00 | | 9,000,000.00 | | | 0.00 | |
| FD 17 | | | 863,723.85 | | 863,723.85 | | | 0.00 | |
| Unrestricted Lottery | 1100 | 9780 | | | | | | | |
| Small District Cash Loan Reserve | 0000 | 9780 | | | | 1,500,000.00 | | 1,500,000.00 | |
| Board Reserve | 0000 | 9780 | | | | 5,867,616.00 | | 5,867,616.00 | |
| 22-23 Unrestricted Change in FY Effort | 0000 | 9780 | | | | 9,000,000.00 | | 9,000,000.00 | |
| FD 17 | | | | | | 863,723.85 | | 863,723.85 | |
| Unrestricted Lottery | 1100 | 9780 | | | | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,520,570.00 | 0.00 | 3,520,570.00 | 3,520,570.00 | 0.00 | 3,520,570.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 2,544,163.33 | 0.00 | 2,544,163.33 | 1,956,831.33 | (101,276.00) | 1,855,555.33 | -27.1% |

| Resource | Description | 2023-24 Estimated Actuals | 2024-25 Budget |
|---------------------------|--------------------------------------------------------------------------|------------------------------|-------------------|
| 6286 | Educator Effectiveness, FY 2021-22 | 3,598.17 | 0.00 |
| 6300 | Lottery : Instructional Materials | 562,262.89 | 442,904.89 |
| 6500 | Special Education | 1,596,634.98 | 1,947,861.98 |
| 6510 | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program) | 714,209.20 | 235,953.20 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 73,988.00 | 73,988.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 45,005.00 | 45,005.00 |
| 7412 | A-G Access/Success Grant | 56,250.00 | 11,759.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 56,250.00 | 11,745.00 |
| 7435 | Learning Recovery Emergency Block Grant | 140,794.00 | 140,794.00 |
| 7810 | Other Restricted State | 226,920.01 | 226,920.01 |
| 9010 | Other Restricted Local | 874,324.49 | 974,344.49 |
| Total, Restricted Balance | | 4,350,236.74 | 4,111,275.57 |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 68,976,570.00 | 68,987,897.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 19,889,131.00 | 19,889,131.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 47,478.70 | New |
| 5) TOTAL, REVENUES | | | 88,865,701.00 | 88,924,506.70 | 0.1% |
| 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 | 88,865,701.00 | 88,877,028.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 88,865,701.00 | 88,877,028.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 47,478.70 | New |
| 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 | 47,478.70 | New |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (47,478.70) | (47,478.70) | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (47,478.70) | (47,478.70) | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | (47,478.70) | (47,478.70) | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | (47,478.70) | 0.00 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | (47,478.70) | 0.00 | -100.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | (47,478.70) | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | (47,478.70) | | |
| 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) | | | (47,478.70) | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| Property Taxes Transfers | | 8097 | 68,976,570.00 | 68,987,897.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 68,976,570.00 | 68,987,897.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 19,889,131.00 | 19,889,131.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 19,889,131.00 | 19,889,131.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Interest | | 8660 | 0.00 | 47,478.70 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 47,478.70 | New |
| TOTAL, REVENUES | | | 88,865,701.00 | 88,924,506.70 | 0.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 19,889,131.00 | 19,889,131.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 68,976,570.00 | 68,987,897.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.0% |

| 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 | 2,992,030.00 | 3,006,713.00 | 0.5% |
| 3) Other State Revenue | | 8300-8599 | 21,608,663.00 | 20,250,287.00 | -6.3% |
| 4) Other Local Revenue | | 8600-8799 | 3,233,957.00 | 3,753,967.00 | 16.1% |
| 5) TOTAL, REVENUES | | | 27,834,650.00 | 27,010,967.00 | -3.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 355,855.00 | 698,544.00 | 96.3% |
| 2) Classified Salaries | | 2000-2999 | 2,219,991.00 | 2,283,790.00 | 2.9% |
| 3) Employee Benefits | | 3000-3999 | 1,194,975.00 | 1,378,009.00 | 15.3% |
| 4) Books and Supplies | | 4000-4999 | 269,395.00 | 130,325.00 | -51.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 23,367,846.00 | 22,098,695.00 | -5.4% |
| 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 | 687,108.00 | 562,552.00 | -18.1% |
| 9) TOTAL, EXPENDITURES | | | 28,095,170.00 | 27,151,915.00 | -3.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (260,520.00) | (140,948.00) | -45.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 140,948.00 | New |
| 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 | 140,948.00 | New |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (260,520.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,022,642.25 | 1,762,122.25 | -12.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,022,642.25 | 1,762,122.25 | -12.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,022,642.25 | 1,762,122.25 | -12.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,762,122.25 | 1,762,122.25 | 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 | 2,326,944.32 | 2,326,944.32 | 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 | 5,117.79 | 5,117.79 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (569,939.86) | (569,939.86) | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 1,762,122.25 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,762,122.25 | | |
| 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) | | | 1,762,122.25 | | |
| 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 | 2,992,030.00 | 3,006,713.00 | 0.5% |
| TOTAL, FEDERAL REVENUE | | | 2,992,030.00 | 3,006,713.00 | 0.5% |
| 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 | 17,517,052.00 | 17,440,452.00 | -0.4% |
| All Other State Revenue | All Other | 8590 | 4,091,611.00 | 2,809,835.00 | -31.3% |
| TOTAL, OTHER STATE REVENUE | | | 21,608,663.00 | 20,250,287.00 | -6.3% |
| 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 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 187,833.00 | New |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 3,233,957.00 | 3,566,134.00 | 10.3% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,233,957.00 | 3,753,967.00 | 16.1% |
| TOTAL, REVENUES | | | 27,834,650.00 | 27,010,967.00 | -3.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 158,971.00 | 212,087.00 | 33.4% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 196,884.00 | 486,457.00 | 147.1% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 355,855.00 | 698,544.00 | 96.3% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |

| 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 | 275,000.00 | 280,000.00 | 1.8% |
| 5) TOTAL, REVENUES | | | 275,000.00 | 280,000.00 | 1.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 445,000.00 | 560,000.00 | 25.8% |
| 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 | | | 445,000.00 | 560,000.00 | 25.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (170,000.00) | (280,000.00) | 64.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 500,000.00 | 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 | | | 500,000.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 330,000.00 | (280,000.00) | -184.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,215,905.08 | 8,545,905.08 | 4.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,215,905.08 | 8,545,905.08 | 4.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,215,905.08 | 8,545,905.08 | 4.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,545,905.08 | 8,265,905.08 | -3.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 3,679,865.93 | 3,399,865.93 | -7.6% |
| 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 | 4,866,039.15 | 4,866,039.15 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 8,545,905.08 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 8,545,905.08 | | |
| 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) | | | 8,545,905.08 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 275,000.00 | 280,000.00 | 1.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 275,000.00 | 280,000.00 | 1.8% |
| TOTAL, REVENUES | | | 275,000.00 | 280,000.00 | 1.8% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| 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 | 1,500,000.00 | 1,500,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,500,000.00 | 1,500,000.00 | 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) | | | 1,500,000.00 | 1,500,000.00 | 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 | 1,155,800.00 | 2,100,000.00 | 81.7% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,155,800.00) | (2,100,000.00) | 81.7% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 344,200.00 | (600,000.00) | -274.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 70,638,749.91 | 70,982,949.91 | 0.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 70,638,749.91 | 70,982,949.91 | 0.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 70,638,749.91 | 70,982,949.91 | 0.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 70,982,949.91 | 70,382,949.91 | -0.8% |
| 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 | 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 | 70,982,949.91 | 70,382,949.91 | -0.8% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|--------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 70,982,949.91 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 70,982,949.91 | | |
| 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) | | | 70,982,949.91 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,500,000.00 | 1,500,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,500,000.00 | 1,500,000.00 | 0.0% |
| TOTAL, REVENUES | | | 1,500,000.00 | 1,500,000.00 | 0.0% |
| 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 | 1,155,800.00 | 2,100,000.00 | 81.7% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,155,800.00 | 2,100,000.00 | 81.7% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| (a-b+e) | | | (1,155,800.00) | (2,100,000.00) | 81.7% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFE Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 8,000.00 | 8,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 8,000.00 | 8,000.00 | 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 | 5,000.00 | 5,000.00 | 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 | | | 5,000.00 | 5,000.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,000.00 | 3,000.00 | 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) | | | 3,000.00 | 3,000.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 209,292.11 | 212,292.11 | 1.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 209,292.11 | 212,292.11 | 1.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 209,292.11 | 212,292.11 | 1.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 212,292.11 | 215,292.11 | 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 | 3,000.00 | 6,000.00 | 100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 209,292.11 | 209,292.11 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9110 | 0.00 | | |
| | | 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 | 212,292.11 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 212,292.11 | | |
| 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) | | | 212,292.11 | | |
| 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 | 3,000.00 | 3,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 5,000.00 | 5,000.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 8,000.00 | 8,000.00 | 0.0% |
| TOTAL, REVENUES | | | 8,000.00 | 8,000.00 | 0.0% |
| 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% |

| 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 | 250,000.00 | 250,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 250,000.00 | 250,000.00 | 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) | | | 250,000.00 | 250,000.00 | 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) | | | 250,000.00 | 250,000.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,902,099.51 | 14,152,099.51 | 1.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,902,099.51 | 14,152,099.51 | 1.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,902,099.51 | 14,152,099.51 | 1.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,152,099.51 | 14,402,099.51 | 1.8% |
| 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 | | | | | |
| 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 | 14,152,099.51 | 14,402,099.51 | 1.8% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9110 | 0.00 | | |
| | | 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 | 14,152,099.51 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 14,152,099.51 | | |
| 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) | | | 14,152,099.51 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 250,000.00 | 250,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 250,000.00 | 250,000.00 | 0.0% |
| TOTAL, REVENUES | | | 250,000.00 | 250,000.00 | 0.0% |
| 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% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| (a-b+e) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFE Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 25,000.00 | 25,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 25,000.00 | 25,000.00 | 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) | | | 25,000.00 | 25,000.00 | 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) | | | 25,000.00 | 25,000.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,231,937.34 | 1,256,937.34 | 2.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,231,937.34 | 1,256,937.34 | 2.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,231,937.34 | 1,256,937.34 | 2.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,256,937.34 | 1,281,937.34 | 2.0% |
| 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 | 1,256,937.34 | 1,281,937.34 | 2.0% |
| 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 | 1,256,937.34 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,256,937.34 | | |
| 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) | | | 1,256,937.34 | | |
| 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 | 25,000.00 | 25,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 25,000.00 | 25,000.00 | 0.0% |
| TOTAL, REVENUES | | | 25,000.00 | 25,000.00 | 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 |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFE Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 8,204,167.00 | 7,000,000.00 | -14.7% |
| 5) TOTAL, REVENUES | | | 8,204,167.00 | 7,000,000.00 | -14.7% |
| 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 | 1,000,000.00 | 1,500,000.00 | 50.0% |
| 6) Capital Outlay | | 6000-6999 | 1,650,000.00 | 1,800,000.00 | 9.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,650,000.00 | 3,300,000.00 | 24.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,554,167.00 | 3,700,000.00 | -33.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 5,554,167.00 | 3,700,000.00 | -33.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 43,151,041.56 | 48,705,208.56 | 12.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 43,151,041.56 | 48,705,208.56 | 12.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 43,151,041.56 | 48,705,208.56 | 12.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 48,705,208.56 | 52,405,208.56 | 7.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 24,664,744.79 | 28,364,744.79 | 15.0% |
| 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 | 24,040,463.77 | 24,040,463.77 | 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 | 48,705,208.56 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 48,705,208.56 | | |
| 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) | | | 48,705,208.56 | | |
| 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 | 6,604,167.00 | 6,000,000.00 | -9.1% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,600,000.00 | 1,000,000.00 | -37.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 8,204,167.00 | 7,000,000.00 | -14.7% |
| TOTAL, REVENUES | | | 8,204,167.00 | 7,000,000.00 | -14.7% |
| 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 | 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) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | | 0.00% | 79,356.44 | 0.00% | 79,356.44 |
| (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 | 69,100,874.00 | 2.38% | 70,747,597.00 | 2.26% | 72,348,312.00 |
| 2. Federal Revenues | 8100-8299 | 60,000.00 | 0.00% | 60,000.00 | 0.00% | 60,000.00 |
| 3. Other State Revenues | 8300-8599 | 163,951.00 | 1.90% | 167,059.00 | 2.01% | 170,422.00 |
| 4. Other Local Revenues | 8600-8799 | 10,065,215.00 | -2.72% | 9,791,085.00 | -4.68% | 9,333,215.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 2,100,000.00 | -23.81% | 1,600,000.00 | -93.75% | 100,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (1,955,048.00) | 2.70% | (2,007,916.00) | 2.32% | (2,054,488.00) |
| 6. Total (Sum lines A1 thru A5c) | | 79,534,992.00 | 1.03% | 80,357,825.00 | -0.50% | 79,957,461.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 7,986,367.00 | | 7,996,299.00 |
| b. Step & Column Adjustment | | | | 9,932.00 | | 24,981.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 7,986,367.00 | 0.12% | 7,996,299.00 | 0.31% | 8,021,280.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 14,712,234.00 | | 14,738,295.00 |
| b. Step & Column Adjustment | | | | 26,061.00 | | 26,192.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 14,712,234.00 | 0.18% | 14,738,295.00 | 0.18% | 14,764,487.00 |
| 3. Employee Benefits | 3000-3999 | 9,844,770.00 | 0.96% | 9,939,601.00 | 0.78% | 10,017,460.00 |
| 4. Books and Supplies | 4000-4999 | 2,056,351.00 | 3.55% | 2,129,351.00 | 3.03% | 2,193,870.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 12,799,743.00 | -5.83% | 12,054,134.00 | -11.28% | 10,694,375.00 |
| 6. Capital Outlay | 6000-6999 | 2,200,000.00 | 0.00% | 2,200,000.00 | 0.00% | 2,200,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 34,292,807.00 | 3.81% | 35,598,217.00 | 3.76% | 36,935,536.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (3,910,896.00) | -1.47% | (3,853,426.00) | -1.30% | (3,803,426.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 140,948.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |

| 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) |
|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 80,122,324.00 | 0.85% | 80,802,471.00 | 0.27% | 81,023,582.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (587,332.00) | | (444,646.00) | | (1,066,121.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 23,304,923.18 | | 22,717,591.18 | | 22,272,945.18 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 22,717,591.18 | | 22,272,945.18 | | 21,206,824.18 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 8,850.00 | | 8,850.00 | | 8,850.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 17,231,339.85 | | 17,231,340.00 | | 17,260,220.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,520,570.00 | | 3,516,515.00 | | 3,537,897.00 |
| 2. Unassigned/Unappropriated | 9790 | 1,956,831.33 | | 1,516,240.18 | | 399,857.18 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 22,717,591.18 | | 22,272,945.18 | | 21,206,824.18 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 3,520,570.00 | | 3,516,515.00 | | 3,537,897.00 |
| c. Unassigned/Unappropriated | 9790 | 1,956,831.33 | | 1,516,240.18 | | 399,857.18 |
| (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) | | 5,477,401.33 | | 5,032,755.18 | | 3,937,754.18 |
| 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. | | | | | |

| 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) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | | | | | |
| (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 | 907,668.00 | 0.00% | 907,668.00 | 0.00% | 907,668.00 |
| 2. Federal Revenues | 8100-8299 | 1,318,987.00 | -31.00% | 910,106.00 | -2.75% | 885,106.00 |
| 3. Other State Revenues | 8300-8599 | 10,091,206.00 | -0.59% | 10,031,616.00 | 0.50% | 10,081,616.00 |
| 4. Other Local Revenues | 8600-8799 | 22,616,851.00 | 0.00% | 22,616,851.00 | 0.00% | 22,616,851.00 |
| 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 | 1,955,048.00 | 2.70% | 2,007,916.00 | 2.32% | 2,054,488.00 |
| 6. Total (Sum lines A1 thru A5c) | | 36,889,760.00 | -1.13% | 36,474,157.00 | 0.20% | 36,545,729.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 8,795,770.00 | | 8,801,546.00 |
| b. Step & Column Adjustment | | | | 5,776.00 | | 132,023.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 8,795,770.00 | 0.07% | 8,801,546.00 | 1.50% | 8,933,569.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 4,486,293.00 | | 4,553,587.00 |
| b. Step & Column Adjustment | | | | 67,294.00 | | 68,304.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 4,486,293.00 | 1.50% | 4,553,587.00 | 1.50% | 4,621,891.00 |
| 3. Employee Benefits | 3000-3999 | 6,653,483.00 | 0.78% | 6,705,688.00 | 1.44% | 6,802,535.00 |
| 4. Books and Supplies | 4000-4999 | 875,814.17 | 3.50% | 906,467.00 | 3.50% | 938,193.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 13,070,293.00 | -6.99% | 12,156,531.00 | 1.75% | 12,369,270.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 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 | 3,348,344.00 | -1.72% | 3,290,874.00 | -1.52% | 3,240,874.00 |
| 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 |

| 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) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 11. Total (Sum lines B1 thru B10) | | 37,229,997.17 | -2.19% | 36,414,693.00 | 1.35% | 36,906,332.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (340,237.17) | | 59,464.00 | | (360,603.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 4,350,236.74 | | 4,009,999.57 | | 4,069,463.57 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,009,999.57 | | 4,069,463.57 | | 3,708,860.57 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 4,111,275.57 | | 4,069,463.57 | | 3,708,860.57 |
| 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 | (101,276.00) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,009,999.57 | | 4,069,463.57 | | 3,708,860.57 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service 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. | | | | | | |

| 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) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | 0.00 | 0.00% | 79,356.44 | 0.00% | 79,356.44 |
| (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 | 70,008,542.00 | 2.35% | 71,655,265.00 | 2.23% | 73,255,980.00 |
| 2. Federal Revenues | 8100-8299 | 1,378,987.00 | -29.65% | 970,106.00 | -2.58% | 945,106.00 |
| 3. Other State Revenues | 8300-8599 | 10,255,157.00 | -0.55% | 10,198,675.00 | 0.52% | 10,252,038.00 |
| 4. Other Local Revenues | 8600-8799 | 32,682,066.00 | -0.84% | 32,407,936.00 | -1.41% | 31,950,066.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 2,100,000.00 | -23.81% | 1,600,000.00 | -93.75% | 100,000.00 |
| 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) | | 116,424,752.00 | 0.35% | 116,831,982.00 | -0.28% | 116,503,190.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 16,782,137.00 | | 16,797,845.00 |
| b. Step & Column Adjustment | | | | 15,708.00 | | 157,004.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 16,782,137.00 | 0.09% | 16,797,845.00 | 0.93% | 16,954,849.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 19,198,527.00 | | 19,291,882.00 |
| b. Step & Column Adjustment | | | | 93,355.00 | | 94,496.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 19,198,527.00 | 0.49% | 19,291,882.00 | 0.49% | 19,386,378.00 |
| 3. Employee Benefits | 3000-3999 | 16,498,253.00 | 0.89% | 16,645,289.00 | 1.05% | 16,819,995.00 |
| 4. Books and Supplies | 4000-4999 | 2,932,165.17 | 3.54% | 3,035,818.00 | 3.17% | 3,132,063.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 25,870,036.00 | -6.41% | 24,210,665.00 | -4.74% | 23,063,645.00 |
| 6. Capital Outlay | 6000-6999 | 2,200,000.00 | 0.00% | 2,200,000.00 | 0.00% | 2,200,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 34,292,807.00 | 3.81% | 35,598,217.00 | 3.76% | 36,935,536.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (562,552.00) | 0.00% | (562,552.00) | 0.00% | (562,552.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 140,948.00 | -100.00% | 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 |

| 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) |
|---------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 11. Total (Sum lines B1 thru B10) | | 117,352,321.17 | -0.12% | 117,217,164.00 | 0.61% | 117,929,914.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (927,569.17) | | (385,182.00) | | (1,426,724.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 27,655,159.92 | | 26,727,590.75 | | 26,342,408.75 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 26,727,590.75 | | 26,342,408.75 | | 24,915,684.75 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 8,850.00 | | 8,850.00 | | 8,850.00 |
| b. Restricted | 9740 | 4,111,275.57 | | 4,069,463.57 | | 3,708,860.57 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 17,231,339.85 | | 17,231,340.00 | | 17,260,220.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,520,570.00 | | 3,516,515.00 | | 3,537,897.00 |
| 2. Unassigned/Unappropriated | 9790 | 1,855,555.33 | | 1,516,240.18 | | 399,857.18 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 26,727,590.75 | | 26,342,408.75 | | 24,915,684.75 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 3,520,570.00 | | 3,516,515.00 | | 3,537,897.00 |
| c. Unassigned/Unappropriated | 9790 | 1,956,831.33 | | 1,516,240.18 | | 399,857.18 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (101,276.00) | | 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) | | 5,376,125.33 | | 5,032,755.18 | | 3,937,754.18 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 4.58% | | 4.29% | | 3.34% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |

| 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) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| 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) | | 88,877,028.00 | | | | |
| 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) | | 117,352,321.17 | | 117,217,164.00 | | 117,929,914.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 117,352,321.17 | | 117,217,164.00 | | 117,929,914.00 |
| 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) | | 117,352,321.17 | | 117,217,164.00 | | 117,929,914.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details) | | 2.00% | | 2.00% | | 2.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 2,347,046.42 | | 2,344,343.28 | | 2,358,598.28 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details) | | 2,584,000.00 | | 2,584,000.00 | | 2,584,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 2,584,000.00 | | 2,584,000.00 | | 2,584,000.00 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |