



EAST SIDE
HIGH SCHOOL DISTRICT
Silicon Valley

Preparing every student to thrive in a global society.

2024 – 2025

Proposed Budget Recommendation

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June 20, 2024

EAST SIDE UNION HIGH SCHOOL DISTRICT

Proposed Budget Recommendation

2024 - 25

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East Side Union High School District 2024-25 Proposed Budget

Executive Summary

Introduction

The following Executive Summary is an overview of the financial data reported in the 2024-25 Proposed Budget. In addition, it summarizes changes and updates in budgetary information and forecast as a result of the Board of Trustees, the Governor's May Revise, and budget adjustments related to fiscal projections. It is provided to assist the reader in understanding the information being reported within the accompanying financial information.

This document applies to the June 20, 2024, East Side Union High School District (ESUHSD) 2024-25 Proposed Budget.

State Budget Update

The initial May Revise budget released by Governor Newsom on May 10 was not in conformity with prior years. The early budget released on May 10, 2024, lacked full details, which is unusual from the past. It is typical for changes to occur between January, May, and the final budget enactment, but this year was unprecedented given the release of the budget with little details. On May 14, 2024, additional details were released surrounded by the dismay of the educational community. Subsequently, pressure ensued on the Governor regarding how Proposition 98 was creatively being used to score, or not, for budgeting purposes related to the 2024-25 Proposition 98 funding. There continues to be discussion at the Legislative level with no final budget as of the writing of this Summary. We can anticipate changes from the Enacted Budget but have no idea to the extent of those changes to the information used to finalize the 2024-25 Proposed Budget.

We continue to caution the Governance Team of the uncertainty of the economy and its impact on the State's fiscal condition. Those fiscal concerns can be seen in the May Revise through the reduced level of funding. However, the Governor did take careful steps to reduce the impact on K-14 Education. The longevity and the full impact of the aspects of the May Revise are yet to be seen and are currently in a mobile state with continued movement through to the Enacted Budget.

What we know from the May Revise is that the State has brought in lower revenues since January 2024, which has increased the State's budget deficit to \$27.6 billion, up by \$7 billion in January.

Based on what information was released thus far, Proposition 98 is down in 2022-23 through 2024-25 by approximately \$4 billion from the original Governor's budget in January. The Proposition 98 minimum guarantee, with no changes to average daily attendance and local property taxes, is as follows:

2022-23: \$97.5 billion
2023-24: \$102.5 billion
2024-25: \$108.7 billion

The Governor has increased the withdrawals from the Reserve as part of the May Revise from the Public School System Stabilization Account of approximately \$8.4 billion to "maintain predictable support for local educational agencies and community college districts." The Governor's January budget did include withdrawals but to a lesser extent.

The May Revise budget includes maneuvers that are being challenged. Although a Proposition 98 deal has been reported to have been reached with CTA, the Legislature and Governor still have work to do regarding the final Enacted Budget. So, more to come on what the impact may include. Some of the

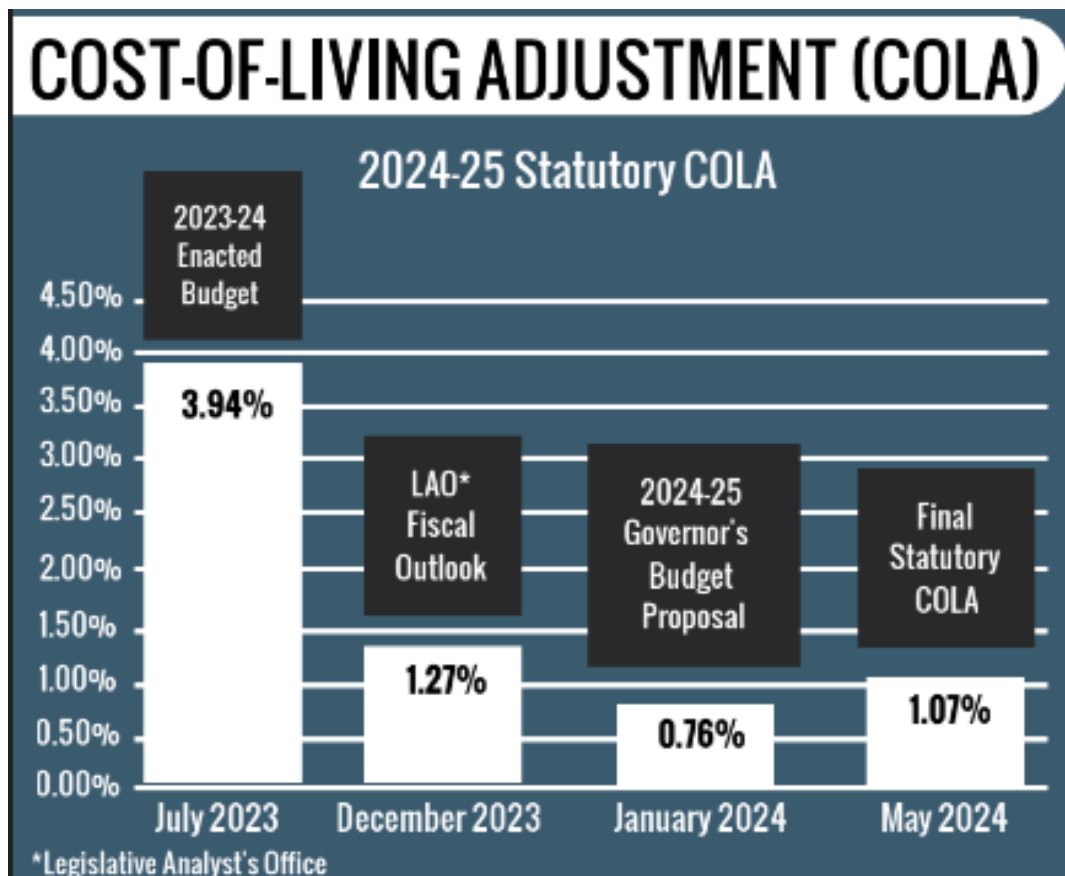
early items coming out of the discussions about a deal include the use of continued reliance on one-time reserves and deferrals.

Education did not escape reductions altogether and the Governor did include reductions in the May Revise, given the downturn in revenues. A few of those reductions to one-time educational funds are as follows:

- Reducing \$485 million one-time, unspent Learning-Aligned Employment Program resources
- Eliminating the remaining \$375 million one-time in planned support for the School Facility Program (the early budget action previously reduced this planned investment by \$500 million)
- Reducing \$60.2 million one-time support for the Golden State Teacher Grant Program

COLA

We did see an adjustment to the COLA for 2024-25 from .76% in January to 1.07% for May Revise that will be applied to the Local Control Funding Formula (LCFF). As a historical view of where we were at the beginning of 2023-24 to where we are now.



The implication to ESUHSD of the statutory COLA is a reduction of 3.32% versus a positive 1.07%. The negative impact will apply to our largest funding received, LCFF. The 1.07% will apply to other programmatic funding that is received by East Side Union High School District. For example, the Equity Multiplier, Special Education, Child Nutrition, Foster Youth, and Mandate Block Grant.

Declining Enrollment and ADA Proposals

The May Revision continues to provide protection for the declining enrollment through the use of the three-year average. As we move away from the COVID years, as a declining enrollment district, we will experience a drop as the years of higher ADA become a distant memory.

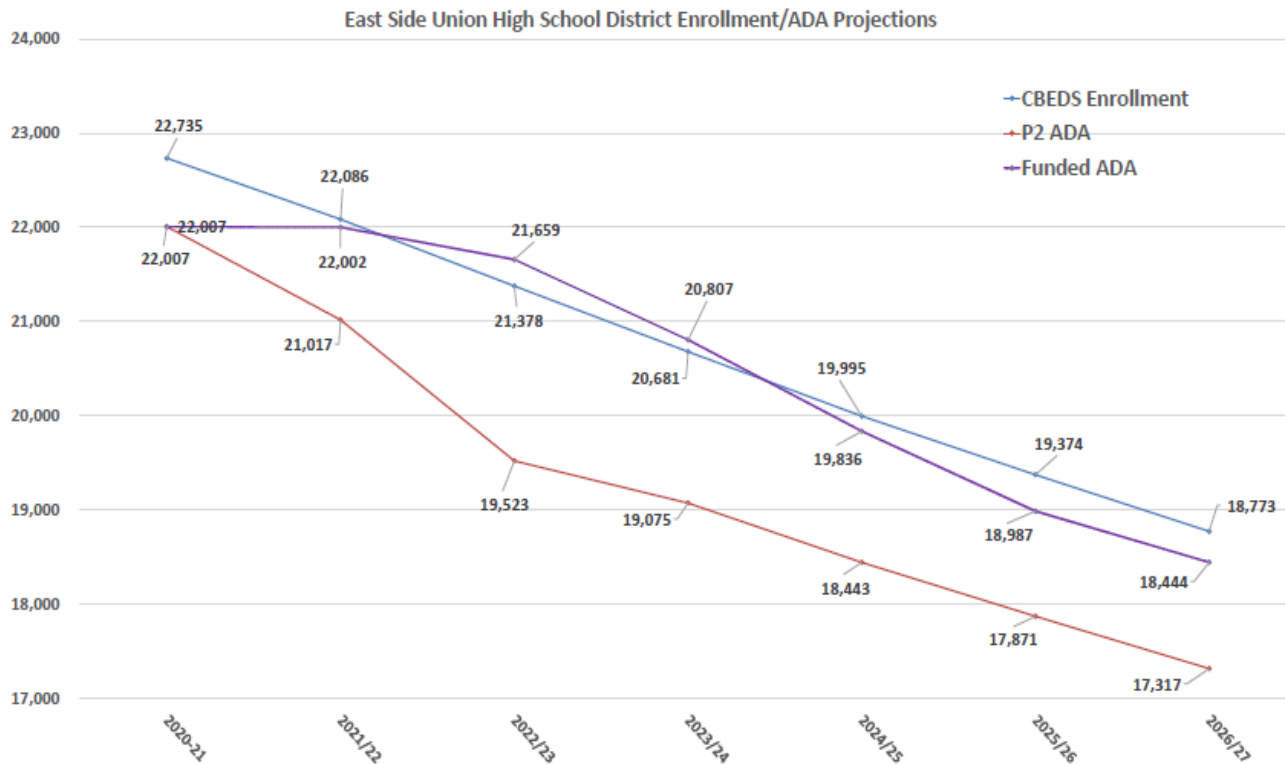
ESUHSD 2024-25 Fiscal Overview

Based on the May Revision and the Santa Clara COE's oversight recommendation, the District is projecting a decrease of approximately \$10 million LCFF revenues for 2024-25. The impact of the declining enrollment, average daily attendance, and low COLA for the 2024-25 fiscal year is a trifecta negatively impacting revenues for the District. For the multi-year budget, the District's budget for 2025-26 and 2026-27 reflects an ongoing necessity for a reduction in expenses totaling \$29.7 million in 2025-26 and \$82.6 million in 2026-27 in order for the District to meet its 3% reserve requirements for economic uncertainty and a positive cash balance. The District should continue to work diligently on addressing the fiscal condition early in the 2024-25 fiscal year.

Revenue Summary

Enrollment / ADA

This 2024-25 Proposed Budget projects an enrollment of 19,995, using the three-year average. At P-2 for 2023-24 Actuals, our Average Daily Attendance submitted (not certified) was 18,887 (excluding COE program students). The Education Code provides financial safeguards for districts to be funded in the budget year on a three-year average to mitigate the decline in enrollment and ADA.



Local Control Funding Formula (LCFF)

The District uses the FCMAT calculator for the Local Control Funding Formula (LCFF) revenue projection. For 2024-25, total LCFF revenue is based on receiving \$14,214 per ADA up from \$14,016 per ADA the year before. Included is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as Free & Reduced lunch eligible, English Language Learners, and Foster Youth. Although there is also an additional concentration grant for eligible students exceeding 55% Unduplicated Pupil Percentage (UPP), the District is not currently eligible to receive concentration funding. At budget adoption, the District's estimated enrollment for targeted eligible students totals an estimated 50.88%. The District's total LCFF, including supplemental funding at budget adoption, totals \$281,949,888 for 2024-25 and represents a decrease of approximately \$10 million over the fiscal year 2023-24.

Revenues – Federal/Other State/Other Local

Federal Revenues

The District's Federal Revenues are projected to decrease by \$11.3 million as compared to 2023-24 due to the reduction in one-time COVID-19 funding that has been received and exhausted over the past three years.

Other State/Other Local Revenues

Other State and Local Revenues are estimated to increase by \$.7 million as compared to 2023-24. The major changes were due to the reduction of one-time revenues.

Expenditure Summary

The District's estimated expenditures for 2024-25 total \$406,402,312.

Certificated and Classified Salaries, and Benefits

Total Salary and Benefits increased by approximately \$21.4 million due to the increased cost of the salary settlement for 2024-25, increased cost related to Step/Column and longevity changes, and increased cost in employer contribution rates for the STRS and PERS pension systems and health benefits.

Books, Supplies, Contracted Services, and Capital Outlay

In the category of Books, Supplies, Contracted Services, and Capital Outlay, costs are projected to increase by approximately \$3.7 million related to operational needs.

Contributions

Special Education – Increased by \$5.5 million
Routine Repair Maintenance – Increased by \$1.0 million
Transportation – Increased by \$1.7 million

Ending Balance Summary

The 2024-25 Proposed Budget projects a decrease of \$53.3 million in the ending fund balance from 2023-24. The District projects an ending fund balance plus general reserve of approximately \$49.6 million at the end of 2024-25.

The State requires a District our size to maintain an ending reserve equal to 3% of total expenditures and other uses. The adopted budget is based on the District's 3% reserve totaling \$12.1 million.

Components of the Ending Fund Balance

<u>Components of Ending Fund Balance</u>	
Revolving Cash	\$ 9,000
Stores	\$ 267,821
Economic Uncertainty 3%	\$ 12,195,069
Legally Restricted (Categorical)	\$ 20,375,896
Designated Reserve	
– Fiscal Solvency	14,139,897
– Supplemental	<u>\$ 2,650,985</u>
<u>Total Ending Fund Balance</u>	<u>\$ 49,638,668</u>

General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways; it is either recognized as deferred revenue, which means it is recognized as revenue once it is spent, or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of the 2024-25 proposed budget, the projected restricted general fund carry-over is estimated at \$20.4 million.

Child Nutrition Fund 13 (Other Funds)

The adopted budget indicated that the District's cafeteria fund is projected to have a \$5.8 million ending fund balance.

Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget is provided in the District's unrestricted general fund. The District's LCAP budget provides supplemental services to the District's English Language Learners, economically disadvantaged, migrant education students throughout the District, and Foster Youth. The Local Control Accountability Plan augments and provides supplemental support services for administrative support, campus monitors, health clerks, in addition to the counseling, social services, behavioral support, tiered interventions, and other support for 9th graders. The LCFF (supplemental) revenue is projected to be \$25.2 million.

Multi-Year Financial Projection

The 2024-25 Multi-Year Projection (MYP) for the Proposed Budget reflects the District meeting its 3% District mandated reserve in 2024-25. The District will require reductions in 2025-26 and 2026-27 in order to meet the statutory reserve levels in each of those fiscal years. In order to address the budget shortfall and to provide a positive budget forecast, the Board will need to consider another Fiscal Solvency Resolution to reduce expenditures in 2024-25 and 2025-26 by \$29.7 million in 2025-26 and \$82.6 million for 2026-27.

The multi-year projections are based on assumptions listed in this report and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, statutory benefit contribution rate increases, enrollment fluctuations, and other variables. The District reached a TA with ESTA on May 15, 2024, and that increase is included in the Proposed Budget. All of this and any other changes in revenues and expenditures will have an impact on the ending fund balance projected at this time. The Multi-Year Financial Projection assumes that the District will continue to operate in the same manner with all ongoing cost considerations currently in place. The District is currently in a Qualified status for certification and will require budget reductions in order to maintain fiscal solvency. Costs used in the assumptions include step and column adjustments, utilities, and other ongoing expenditures such as encroachment from special education.

Multi-Year Financial Projection Summary for the General Fund

	2023-24 Revised Budget	2024-25 Projected Budget	2025-26 Projected Budget	2026-27 Projected Budget
Beginning Balance	\$108.9 M	\$ 103.0 M	\$ 49.6 M	-\$6.8 M
Total Revenues	373.6 M	\$353.1 M	347.8 M	347.0 M
Total Expenditures Including Transfers	379.5	406.5	404.2 M	411.5 M
Net Increase / (Decrease)	- 5.9 M	- 53.4 M	- 56.4 M	- 64.5 M
Ending Fund Balance	\$103.0 M	\$49.6 M	-\$ 6.8 M	-\$71.3 M

Final Comments

The recommendation to the Governing Board is to provide staff with the appropriate directive to adopt the 2024-25 Budget on June 20, 2024, with the proposed reduction in expenditures memorialized in a Fiscal Solvency Resolution to meet the positive certification requirements for the adopted budget year and the next two years with a positive ending fund balance contingent upon reductions made due to declining enrollment, increased costs associated with salary settlements, STRS and PERS pension contributions, special education, and health benefit costs.

The Assembly and Senate approved the 2024-25 budget on June 13th which meets the statutory deadline of June 15. The District continues to be plagued by increasing costs related to declining enrollment, increased STRS and PERS pension contributions, increased special education and health benefits costs.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the

excellent educational program the community has come to enjoy and respect. The District will work with its stakeholders to explore cost savings strategies and revenue enhancement efforts to provide relief to the District's budget.

On behalf of the Superintendent, a special thanks is extended to our Governing Board, Staff, Students, Parents, and Stakeholders for their continued support!

SECTION 1

2024/25 District Budget Assumptions Update and Comparative Analysis

EAST SIDE UNION HIGH SCHOOL DISTRICT

2024 / 25 Proposed Budget - Budget Assumptions

	2023 / 24	2024 / 25
Description	Estimated Actuals	Proposed Budget
Enrollment (CBEDS) Projected with NPS and Post Seniors	20,471	19,797
Projected Funded Average Daily Attendance (ADA) - 3 yr Aveage	20,620	19,659
East Side Special Ed ADA in County Program	187	176
Based on SSC Dartboard		
Statutory COLA	8.22%	1.07%
Augmentation	0.00%	0.00%
Effective Change in LCFF	8.22%	1.07%
LCFF Target Base	12,015	12,144
LCFF CTE	312	316
LCFF Unduplicated Count Percentage	49.73%	50.88%
LCFF Entitlement	291,620,175	281,949,888
LCFF Entitlement PER ADA	14,016	14,214
Other Revenues:		
Lottery per ADA - Unrestricted	177	177
	3,985,963	3,433,665
Lottery per ADA - Restricted	72	72
	1,997,863	1,396,745
Mandate Cost Block Grant per ADA	73	74
	1,399,127	1,390,549
Title I	4,116,624	4,410,160
Title II	638,035	621,297
Title III	744,856	552,924
Title IV	263,424	288,048
ESSA Comprehensive Supp & Improv	322,626	490,332
American Rescue Fund (ESSER) III	11,277,685	0
K-12 Strong Workforce (SWP)	1,984,046	1,424,744
Learning Revcovery Emergency Block Grant	19,963	0
Arts, Music, and Instructional Materials Discretionary Block Grant	6,162,816	0
Arts and Music in Schools (Prop 28)	2,873,598	2,873,598
LCFF Equity Multiplier	429,465	434,060
Use of Facilities Rental	1,638,330	1,694,445
Salaries:		
Projected Step & Column		
Certificated	1.50%	1.50%
Classified	2.00%	2.00%
Management	1.50%	1.50%
Salary Increases for Certificated & Classified	4.25%	2.25%
One-time Off-Schedule Salary Increases for Certificated & Classified		1.25%
Decrease Teacher FTEs due to Enrollment Changes	(16.4 FTEs)	(6 FTEs)
SERP		
Certificated Staff	(0.0 FTEs)	(40.0 FTEs)
Classified Staff	(0.0 FTEs)	(9.0 FTEs)
Benefits:		
STRS	19.10%	19.10%
PERS	26.68%	27.05%
Medicare	1.45%	1.45%
OASDI	6.20%	6.20%
Workers' Comp	1.6025%	1.6025%
Unemployment Insurance	0.05%	0.05%
Health & Welfare Increase	6.00%	12.80%
SERP Annuity	1,424,655	3,024,404
OPEB Paid by Fund 71	1,828,744	1,900,000
Operations:		
California CPI	3.33%	3.10%
Board Election Cost	0	1,500,000
OPEB Debt Payment	2,412,498	2,464,244
Contributions:		
Contribution from Restricted Local Funds		
Contribution to Special Ed	(58,717,959)	(64,208,390)
Contribution to Restricted Routine Maintenance:		
From Unrestricted General Fund 15% of Facility Use Fees	(140,000)	(155,000)
From Unrestricted General Fund	(4,924,000)	(5,899,000)
From Redevelopment Funds	(5,736,000)	(5,736,000)
Total Contribution to Restricted Routine Maintenance	(10,800,000)	(11,790,000)
Fund Transfers In/(Out):		
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)

East Side Union High School District
General Fund 2024 / 25 Proposed Budget

Categories	2023/24 Estimated Actuals			2024/25 Proposed Budget			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues							
LCFF	291,795,374	-	291,795,374	281,949,888	-	281,949,888	(9,845,486)
Federal	-	25,450,958	25,450,958	-	14,149,151	14,149,151	(11,301,807)
Other State	5,410,090	31,959,027	37,369,117	9,559,214	27,000,573	36,559,787	(809,330)
Local	9,902,820	9,123,089	19,025,909	9,126,540	11,407,027	20,533,567	1,507,658
Total Revenues	307,108,284	66,533,075	373,641,359	300,635,642	52,556,751	353,192,394	(20,448,965)
Expenditures							
Certificated Salaries	124,142,202	33,753,901	157,896,103	129,570,109	36,032,854	165,602,963	7,706,860
Classified Salaries	24,499,717	15,439,709	39,939,425	25,927,251	16,453,295	42,380,546	2,441,121
Employee Benefits	69,174,907	38,388,669	107,563,576	77,000,152	41,865,270	118,865,422	11,301,846
Books & Supplies	1,673,506	7,960,284	9,633,790	1,264,893	9,799,743	11,064,636	1,430,846
Operation & Contracted Services	24,557,698	26,935,368	51,493,066	25,923,574	28,053,196	53,976,770	2,483,704
Capital Outlay	54,682	441,921	496,603	17,626	235,000	252,626	(243,977)
Other Outgo & ROC/P Transfer	5,322,258	5,263,201	10,585,459	5,226,531	7,490,135	12,716,666	2,131,207
Direct Support/Indirect Costs	(3,014,515)	2,484,024	(530,491)	(4,932,961)	4,011,400	(921,561)	(391,070)
Debt Services	2,412,498	-	2,412,498	2,464,244	-	2,464,244	51,746
Total Expense Reduction							
Total Expenditures	248,822,951	130,667,077	379,490,028	262,461,419	143,940,893	406,402,312	26,912,283
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	58,285,333	(64,134,003)	(5,848,670)	38,174,223	(91,384,142)	(53,209,918)	(47,361,248)
Other Sources / Uses							
Subtract:							
Transfer to Other Restricted Resource	-	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	-
Add:							
Transfer from	-	-	-	-	-	-	-
Contribute to Special Ed	(58,717,959)	58,717,959	-	(64,208,390)	64,208,390	-	-
Contribute to Restricted Routine Maintenance	(5,064,000)	5,064,000	-	(6,054,000)	6,054,000	-	-
Net Increase (Decrease) in Fund Balance	(5,596,626)	(352,044)	(5,948,670)	(32,188,167)	(21,121,752)	(53,309,918)	(47,361,248)
BEGINNING BALANCE	\$ 67,047,564	\$ 41,849,692	\$ 108,897,256	\$ 61,450,938	\$ 41,497,648	\$ 102,948,586	\$ (5,948,670)
Audit Adjustments							
Adjusted Beginnig Balance							
ENDING FUND BALANCE	61,450,938	41,497,648	102,948,586	29,262,771	20,375,896	49,638,668	(53,309,918)
Components of Ending Fund Balance							
Revolving Cash	9,000	-	9,000	9,000	-	9,000	-
Stores	267,821	-	267,821	267,821	-	267,821	-
Legally Restricted Reserve	-	41,497,648	41,497,648	-	20,375,896	20,375,896	(21,121,752)
Assigned							
Carryover	-	-	-	-	-	-	-
Supplemental	5,708,348	-	5,708,348	2,650,985	-	2,650,985	(3,057,363)
For Fiscal Solvency	31,270,000	-	31,270,000	14,139,896	-	14,139,896	(17,130,104)
Declining Enrollment Reserve	12,808,068	-	12,808,068	-	-	-	(12,808,068)
Prepaid Expenditures	\$ -	-	-	\$ -	-	-	-
3% Reserve for Economic Uncertainties	11,387,701	-	11,387,701	12,195,069	-	12,195,069	807,368
Unassigned/Unappropriated	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ 0	0

3.00%

3.00%

**East Side Union High School District
General Fund Unrestricted LCAP Supplemental**

Categories	2023/24 Estimated Actuals Supplemental	2024/25 Proposed Budget Supplemental	Variance
Revenues			
LCFF	25,509,778	25,150,403	(359,375)
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
Total Revenues	25,509,778	25,150,403	(359,375)
Expenditures			
Certificated Salaries	14,253,781	14,853,691	599,910
Classified Salaries	2,597,065	2,981,321	384,256
Employee Benefits	7,914,600	8,941,035	1,026,435
Books & Supplies	88,676	25,000	(63,676)
Operation & Contracted Services	2,706,190	1,406,719	(1,299,471)
Capital Outlay	-	-	-
Other Outgo & ROC/P Transfer	150,000	-	-
Total Expenditures	27,710,312	28,207,766	647,454
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(2,200,534)	(3,057,363)	(1,006,829)
Other Sources / Uses			
Net Increase (Decrease) in Fund Balance	(2,200,534)	(3,057,363)	(1,006,829)
BEGINNING BALANCE	\$ 7,908,882	\$ 5,708,348	\$ (2,200,534)
Fund Balance Adjustment	-	-	-
Ending Fund Balance	\$ 5,708,348	\$ 2,650,985	\$ (3,207,363)

**East Side Union High School District
General Fund 2024 / 25 Proposed Budget**

Categories	2023/24 Estimated Actuals			2024/25 Proposed Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Components of Ending Fund Balance						
District Revolving Cash	9,000		9,000	9,000		9,000
District Warehouse Store	267,821		267,821	267,821		267,821
Supplemental	5,708,348		5,708,348	2,650,985		2,650,985
For Fiscal Solvency	31,270,000		31,270,000	14,139,896		14,139,896
Declining Enrollment Reserve	12,808,068		12,808,068	-		-
Prepaid Expenditures	-		-	-		-
3% Reserve for Economic Uncertainties	11,387,701		11,387,701	12,195,069		12,195,069
Restricted Categorical Programs			-			-
Medi-Cal Billing Option		1,453,016	1,453,016		1,601,743	1,601,743
Restricted Lottery		1,868,334	1,868,334		1,352,081	1,352,081
Special Ed Low Incidence		874,334	874,334		874,334	874,334
Special Ed Mental Health		515,348	515,348		36,401	36,401
Arts, Music, and Instr Matls Block Grant		8,611,114	8,611,114		3,922,860	3,922,860
Arts and Music in Schools (AMS) Prop 28		2,873,598	2,873,598		2,873,598	2,873,598
Child Nutrition: KIT Grants		1,859,938	1,859,938		59,938	59,938
Classified Sch Employee PD Block Grant		96,804	96,804		96,804	96,804
Educator Effectiveness & A-G		3,529,721	3,529,721		1,394,388	1,394,388
LCFF Equity Multiplier		429,465	429,465		434,060	434,060
Learning Recovery Emergency Block Grant		17,976,111	17,976,111		6,354,060	6,354,060
Ethnic Studies Block Grant		558,473	558,473		279,237	279,237
Restricted Routine Maintenance		851,390	851,390		1,096,390	1,096,390
Unassigned/Unappropriated	\$ 61,450,938	\$ 41,497,648	\$ 102,948,586	\$ 29,262,771	\$ 20,375,896	\$ 49,638,667

3.00%

3.00%

**East Side Union High School District
Restricted General Fund**

Categories	2023/24 Estimated Actuals			2024/25 Proposed Budget			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
LCFF	0	0	0	0	0	0	-
Federal	20,373,971	5,076,987	25,450,958	9,047,997	5,101,154	14,149,151	(11,301,807)
Other State	30,442,598	1,516,429	31,959,027	25,484,144	1,516,429	27,000,573	(4,958,454)
Local	8,611,533	511,556	9,123,089	10,992,607	414,420	11,407,027	2,283,938
Total Revenues	59,428,103	7,104,972	66,533,075	45,524,748	7,032,003	52,556,751	(13,976,323)
Expenditures							
Certificated Salaries	13,880,057	19,873,844	33,753,901	14,681,694	21,351,160	36,032,854	2,278,953
Classified Salaries	7,234,010	8,205,699	15,439,709	7,300,910	9,152,385	16,453,295	1,013,586
Employee Benefits	22,909,271	15,479,399	38,388,669	23,963,070	17,902,200	41,865,270	3,476,601
Books & Supplies	7,889,251	71,033	7,960,284	9,742,793	56,950	9,799,743	1,839,459
Operation & Contracted Services	10,822,904	16,112,465	26,935,368	14,511,348	13,541,848	28,053,196	1,117,827
Capital Outlay	441,921	0	441,921	235,000	0	235,000	(206,921)
Other Outgo & ROC/P Transfer	0	5,263,201	5,263,201	0	7,490,135	7,490,135	2,226,934
Direct Support/Indirect Costs	1,177,918	1,306,106	2,484,024	1,786,738	2,224,662	4,011,400	1,527,376
Debt Services	0	0	0	0	0	0	-
Total Expenditures	64,355,330	66,311,747	130,667,077	72,221,553	71,719,340	143,940,893	13,273,816
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(4,927,228)	(59,206,775)	(64,134,003)	(26,696,805)	(64,687,337)	(91,384,142)	(27,250,139)
Other Sources / Uses							
Transfer in / out	5,064,000	58,717,959	63,781,959	6,054,000	64,208,390	70,262,390	6,480,431
Other Transfer in	0	0	0	0	0	0	-
Net Increase (Decrease) in Fund Balance	136,772	(488,816)	(352,044)	(20,642,805)	(478,947)	(21,121,752)	(20,769,708)
BEGINNING BALANCE	39,971,193	1,878,499	41,849,692	40,107,965	1,389,683	41,497,649	(352,044)
Fund Balance Adjustment to Unrestricted							
ENDING FUND BALANCE	40,107,965	1,389,683	41,497,649	19,465,160	910,736	20,375,897	(21,121,752)

SECTION 2

Enrollment and Average Daily Attendance (ADA) Update Through 2026/27

East Side Union High School District
Enrollment/ADA Projections Through 2026/27

Fiscal Year	2019-20	2020/21	2021-22	2022-23	2023/24	2024/25	2025/26	2026/27
Grade	CBEDS Enrollment							
Level	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
9	5419	5363	5063	4944	4653	4825	4496	4389
10	5482	5459	5290	5105	4980	4653	4825	4496
11	5723	5487	5429	5367	5106	4980	4653	4825
12	5715	5946	5833	5499	5497	5106	4980	4653
Adult Transition Program	178	179	173	171	175	175	175	175
NPS	59	54	56	62	60	58	58	58
Total CBEDS Enrollment	22,576	22,488	21,844	21,148	20,471	19,797	19,187	18,596
COE Sp Ed	256	247	242	230	210	198	187	177
Actual P2 ADA	21,720	22,007	21,017	19,523	19,075	18,443	17,871	17,317
Funded ADA Prior Yr and 3 Yr Ave.		22,007	22,002	21,659	20,807	19,836	18,987	18,444
Enrollment to ADA %	95.13%	96.80%	95.16%	91.32%	92.23%	92.24%	92.24%	92.24%

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

East Side Union High School District
Enrollment/ADA Projections Through 2026/27

East Side Union High School District Enrollment/ADA Projections



SECTION 3

2024/25 – 2026/27 Multi-Year Budget Assumptions and Fiscal Update

EAST SIDE UNION HIGH SCHOOL DISTRICT

2024 / 25 Proposed Budget - Budget Assumptions

	2024 / 25	2025 / 26	2026/27
Description	Proposed Budget	Projection Year 1	Projection Year 2
Enrollment (CBEDS) Projected with NPS and Post Seniors	19,797	19,187	18,596
Projected Funded Average Daily Attendance (ADA) - 3 yr Avenge	19,659	18,820	18,286
East Side Special Ed ADA in County Program	176	167	158
Based on SSC Dartboard			
Statutory COLA	1.07%	2.93%	3.08%
Augmentation	0.00%	0.00%	0.00%
Effective Change in LCFF	1.07%	2.93%	3.08%
LCFF Target Base	12,144	12,500	12,885
LCFF CTE	316	325	335
LCFF Unduplicated Count Percentage	50.88%	51.07%	51.28%
LCFF Entitlement	281,949,888	278,075,649	278,589,878
LCFF Entitlement PER ADA	14,214	14,646	15,104
Other Revenues:			
Lottery per ADA - Unrestricted	177	177	177
	3,433,665	3,327,908	3,225,409
Lottery per ADA - Restricted	72	72	72
	1,396,745	1,353,725	1,312,031
Mandate Cost Block Grant per ADA	74	76	78
	1,390,549	1,384,197	1,382,884
Title I	4,410,160	3,195,834	3,195,834
Title II	621,297	621,297	515,971
Title III	552,924	511,290	511,290
Title IV	288,048	275,736	275,736
ESSA Comprehensive Supp & Improv	490,332	489,531	489,715
American Rescue Fund (ESSER) III	0	0	0
K-12 Strong Workforce (SWP)	1,424,744	1,437,199	0
Learning Recovery Emergency Block Grant	0	0	0
Arts, Music, and Instructional Materials Discretionary Block Grant	0	0	0
Arts and Music in Schools (Prop 28)	2,873,598	2,873,598	2,873,598
LCFF Equity Multiplier	434,060	446,778	460,539
Use of Facilities Rental	1,694,445	1,728,334	1,762,901
Salaries:			
Projected Step & Column			
Certificated	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%
Salary Increases for Certificated & Classified	2.25%	0.00%	0.00%
One-time Off-Schedule Salary Increases for Certificated & Classified	1.25%	0.00%	0.00%
Decrease Teacher FTEs due to Enrollment Changes	(6 FTEs)	(15 FTEs)	(15 FTEs)
SERP			
Certificated Staff	(40.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Classified Staff	(9.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Benefits:			
STRS	19.10%	19.10%	19.10%
PERS	27.05%	27.60%	28.00%
Medicare	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%
Workers' Comp	1.6025%	1.6025%	1.6025%
Unemployment Insurance	0.05%	0.05%	0.05%
Health & Welfare Increase	12.80%	6.00%	6.00%
SERP Annuity	3,024,404	1,599,749	1,599,749
OPEB Paid by Fund 71	1,900,000	2,000,000	2,100,000
Operations:			
California CPI	3.10%	2.86%	2.87%
Board Election Cost	1,500,000	0	1,800,000
OPEB Debt Payment	2,464,244	2,510,138	2,560,180
Contributions:			
Contribution from Restricted Local Funds			
Contribution to Special Ed	(64,208,390)	(65,720,737)	(67,230,000)
Contribution to Restricted Routine Maintenance:			
From Unrestricted General Fund 15% of Facility Use Fees	(155,000)	(168,000)	(168,000)
From Unrestricted General Fund	(5,899,000)	(5,846,550)	(5,949,673)
From Redevelopment Funds	(5,736,000)	(5,736,000)	(5,736,000)
Total Contribution to Restricted Routine Maintenance	(11,790,000)	(11,750,550)	(11,853,673)
Fund Transfers In/(Out):			
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)	(100,000)

East Side Union High 43-69427-0000000	Multiyear Projection 2024/25 Adopted Budget Combined	Fund 01
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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	281,949,888.00	-1.37%	278,075,648.60	0.18%	278,589,878.04
2. Federal Revenues	8100-8299	14,149,151.00	-10.58%	12,651,554.72	0.04%	12,656,698.95
3. Other State Revenues	8300-8599	36,559,787.00	0.51%	36,747,445.87	-3.31%	35,529,592.70
4. Other Local Revenues	8600-8799	20,533,567.28	-1.23%	20,281,294.93	-0.13%	20,254,165.08
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		353,192,393.28	-1.54%	347,755,944.12	-0.21%	347,030,334.77
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		165,602,963.00	---	165,602,963.00	---	164,583,085.58
b. Step & Column Adjustment		---	---	2,463,338.97	---	2,448,040.64
c. Cost-of-Living Adjustment		---	---	(2,083,574.09)	---	0.00
d. Other Adjustment		---	---	(1,399,642.30)	---	(1,802,706.09)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	165,602,963.00	-0.62%	164,583,085.58	0.39%	165,228,420.13
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		42,380,546.00	---	42,380,546.00	---	42,683,601.15
b. Step & Column Adjustment		---	---	847,610.92	---	853,672.06
c. Cost-of-Living Adjustment		---	---	(540,351.97)	---	0.00
d. Other Adjustment		---	---	(4,203.80)	---	(4,162.34)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	42,380,546.00	0.72%	42,683,601.15	1.99%	43,533,110.87
3. Employee Benefits	3000-3999	118,865,421.82	2.44%	121,768,841.93	3.09%	125,532,137.12
4. Books and Supplies	4000-4999	11,064,636.00	-18.02%	9,070,314.11	-12.75%	7,913,739.68
5. Services and Other Operating Expenditures	5000-5999	53,976,769.84	-4.88%	51,344,118.48	5.93%	54,389,091.48
6. Capital Outlay	6000-6999	252,626.00	-16.19%	211,721.00	-51.53%	102,626.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	15,180,910.00	1.29%	15,377,011.36	1.38%	15,589,576.90
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(921,561.00)	0.00%	(921,561.00)	0.00%	(921,561.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		406,502,311.66	-0.56%	404,217,132.61	1.79%	411,467,141.18
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(53,309,918.38)	---	(56,461,188.49)	---	(64,436,806.41)
D. FUND BALANCE						

East Side Union High 43-69427-0000000	Multiyear Projection 2024/25 Adopted Budget Combined	Fund 01
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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	102,948,586.93	-51.78%	49,638,668.55	-113.74%	(6,822,519.94)
2. Ending Fund Balance		49,638,668.55	---	(6,822,519.94)	---	(71,259,326.35)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	276,821.00	0.00%	276,821.00	0.00%	276,821.00
b. Restricted	9740	20,375,896.14	-47.36%	10,725,162.66	-45.58%	5,837,168.31
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	14,139,897.06	-100.00%	0.00	0.00%	0.00
Fiscal Solvency		14,139,897.06	---	0.00	---	0.00
d. Assigned						
1. Other Assignments	9780	2,650,985.00	-100.00%	0.00	0.00%	0.00
Supplemental MPP		2,650,985.00	---	0.00	---	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,195,069.35	-0.56%	12,126,513.98	1.79%	12,344,014.24
2. Unassigned/Unappropriated	9790	0.00	0.00%	(29,951,017.58)	199.55%	(89,717,329.90)
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	12,195,069.35	---	12,126,513.98	---	12,344,014.24
c. Unassigned/Unappropriated	9790	0.00	---	(29,951,017.58)	---	(89,717,329.90)
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	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 Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		12,195,069.35	---	(17,824,503.60)	---	(77,373,315.66)
4. Total Available Reserves - by Percent		3.00%	---	-4.41%	---	-18.80%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		406,502,311.66	---	404,217,132.61	---	411,467,141.18
b. Plus: Special Education Pass-through Funds		0.00	---	0.00	---	0.00
c. Total Expenditures and Other Financing Uses (Line F1a plus line F1b)		406,502,311.66	---	404,217,132.61	---	411,467,141.18

East Side Union High 43-69427-0000000	Multiyear Projection 2024/25 Adopted Budget Combined	Fund 01
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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Reserve Standard Percentage Level		3.00%	---	3.00%	---	3.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		12,195,069.35	---	12,126,513.98	---	12,344,014.24
f. Reserve Standard - By Amount		0.00	---	0.00	---	0.00
g. Reserve Standard (Greater of F1e or F1f)		12,195,069.35	---	12,126,513.98	---	12,344,014.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	---	NOT MET	---	NOT MET

East Side Union High 43-69427-0000000	Multiyear Projection 2024/25 Adopted Budget Unrestricted	Fund 01
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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	281,949,888.00	-1.37%	278,075,648.60	0.18%	278,589,878.04
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,559,214.00	0.28%	9,585,840.48	0.48%	9,632,138.85
4. Other Local Revenues	8600-8799	9,126,540.28	-2.71%	8,879,018.46	-0.30%	8,852,551.47
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	(70,262,390.08)	2.10%	(71,735,287.07)	2.25%	(73,347,673.00)
6.Total(Sum lines A1 thru A5)		230,373,252.20	-2.42%	224,805,220.47	-0.48%	223,726,895.36
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		129,570,109.00	---	129,570,109.00	---	133,543,434.80
b. Step & Column Adjustment		---	---	1,922,846.02	---	1,982,445.89
c. Cost-of-Living Adjustment		---	---	(1,626,407.26)	---	0.00
d. Other Adjustment		---	---	3,676,887.04	---	395,913.19
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	129,570,109.00	3.07%	133,543,434.80	1.78%	135,921,793.88
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		25,927,251.00	---	25,927,251.00	---	26,115,223.57
b. Step & Column Adjustment		---	---	518,545.02	---	522,304.47
c. Cost-of-Living Adjustment		---	---	(330,572.45)	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	25,927,251.00	0.73%	26,115,223.57	2.00%	26,637,528.04
3. Employee Benefits	3000-3999	77,000,151.74	5.04%	80,880,288.76	4.68%	84,669,394.49
4. Books and Supplies	4000-4999	1,264,893.00	2.86%	1,301,068.94	2.87%	1,338,409.62
5. Services and Other Operating Expenditures	5000-5999	25,923,574.00	2.87%	26,668,345.00	16.98%	31,195,583.01
6. Capital Outlay	6000-6999	17,626.00	0.00%	17,626.00	0.00%	17,626.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,690,775.00	2.55%	7,886,876.36	2.70%	8,099,441.90
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,932,961.00)	-0.73%	(4,897,187.95)	-3.94%	(4,704,069.52)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		262,561,418.74	3.45%	271,615,675.48	4.29%	283,275,707.42
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(32,188,166.54)	---	(46,810,455.01)	---	(59,548,812.06)
D. FUND BALANCE						

East Side Union High 43-69427-000000	Multiyear Projection 2024/25 Adopted Budget Unrestricted	Fund 01
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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	61,450,938.95	-52.38%	29,262,772.41	-159.97%	(17,547,682.60)
2. Ending Fund Balance		29,262,772.41	---	(17,547,682.60)	---	(77,096,494.66)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	276,821.00	0.00%	276,821.00	0.00%	276,821.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	14,139,897.06	-100.00%	0.00	0.00%	0.00
Fiscal Solvency		14,139,897.06	---	0.00	---	0.00
d. Assigned						
1. Other Assignments	9780	2,650,985.00	-100.00%	0.00	0.00%	0.00
Supplemental MPP		2,650,985.00	---	0.00	---	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,195,069.35	-0.56%	12,126,513.98	1.79%	12,344,014.24
2. Unassigned/Unappropriated	9790	0.00	0.00%	(29,951,017.58)	199.55%	(89,717,329.90)
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	12,195,069.35	---	12,126,513.98	---	12,344,014.24
c. Unassigned/Unappropriated	9790	0.00	---	(29,951,017.58)	---	(89,717,329.90)
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	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 Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		12,195,069.35	---	(17,824,503.60)	---	(77,373,315.66)

East Side Union High 43-69427-0000000	Multiyear Projection 2024/25 Adopted Budget Restricted	Fund 01
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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	14,149,151.00	-10.58%	12,651,554.72	0.04%	12,656,698.95
3. Other State Revenues	8300-8599	27,000,573.00	0.60%	27,161,605.39	-4.65%	25,897,453.85
4. Other Local Revenues	8600-8799	11,407,027.00	-0.04%	11,402,276.47	-0.01%	11,401,613.61
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	70,262,390.08	2.10%	71,735,287.07	2.25%	73,347,673.00
6.Total(Sum lines A1 thru A5)		122,819,141.08	0.11%	122,950,723.65	0.29%	123,303,439.41
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		36,032,854.00	---	36,032,854.00	---	31,039,650.78
b. Step & Column Adjustment		---	---	540,492.95	---	465,594.75
c. Cost-of-Living Adjustment		---	---	(457,166.83)	---	0.00
d. Other Adjustment		---	---	(5,076,529.34)	---	(2,198,619.28)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,032,854.00	-13.86%	31,039,650.78	-5.58%	29,306,626.25
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		16,453,295.00	---	16,453,295.00	---	16,568,377.58
b. Step & Column Adjustment		---	---	329,065.90	---	331,367.59
c. Cost-of-Living Adjustment		---	---	(209,779.52)	---	0.00
d. Other Adjustment		---	---	(4,203.80)	---	(4,162.34)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	16,453,295.00	0.70%	16,568,377.58	1.97%	16,895,582.83
3. Employee Benefits	3000-3999	41,865,270.08	-2.33%	40,888,553.17	-0.06%	40,862,742.63
4. Books and Supplies	4000-4999	9,799,743.00	-20.72%	7,769,245.17	-15.37%	6,575,330.06
5. Services and Other Operating Expenditures	5000-5999	28,053,195.84	-12.04%	24,675,773.48	-6.01%	23,193,508.47
6. Capital Outlay	6000-6999	235,000.00	-17.41%	194,095.00	-56.21%	85,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,490,135.00	0.00%	7,490,135.00	0.00%	7,490,135.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,011,400.00	-0.89%	3,975,626.95	-4.86%	3,782,508.52
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		143,940,892.92	-7.88%	132,601,457.13	-3.33%	128,191,433.76
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(21,121,751.84)	---	(9,650,733.48)	---	(4,887,994.35)
D. FUND BALANCE						

East Side Union High 43-69427-0000000	Multiyear Projection 2024/25 Adopted Budget Restricted	Fund 01
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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	41,497,647.98	-50.90%	20,375,896.14	-47.36%	10,725,162.66
2. Ending Fund Balance		20,375,896.14	---	10,725,162.66	---	5,837,168.31
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	20,375,896.14	-47.36%	10,725,162.66	-45.58%	5,837,168.31
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---

East Side Union High 43-69427-0000000	Multiyear Projection 2024/25 Adopted Budget Assumptions	Fund 01
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Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
State Rates			
State Categorical COLA	1.0700%	2.9300%	3.0800%
California CPI	3.1000%	2.8600%	2.8700%
California Lottery - Base	\$177.00	\$177.00	\$177.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	\$72.00	\$72.00	\$72.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%
Applied Change Rate		2.0333%	1.4493%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	\$0.00	\$117,224,457.00	\$117,523,551.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$40,180,905.00	\$38,507,533.00
LCFF Sources - Local Revenue	0.0000%	2.0000%	2.0000%
LCFF Sources - Local Revenue, ERAF Adjustments	\$0.00	\$0.00	\$0.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	\$(21,244,435.00)	\$(22,194,222.00)
Certificated Staff Step & Column	1.5000%	1.5000%	1.5000%
Certificated COLA	2.2500%	-1.2500%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	1.2500%	0.0000%	0.0000%
Classified Staff Step	2.0000%	2.0000%	2.0000%
Classified COLA	2.2500%	-1.2500%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	1.2500%	0.0000%	0.0000%
Certificated Management COLA	2.2500%	-1.2500%	0.0000%
Certificated Management COLA - One-time Off Schedule Bonus %	1.2500%	0.0000%	0.0000%
Classified Management COLA	2.2500%	-1.2500%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	1.2500%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	12.8000%	6.0000%	6.0000%
Classified Health & Welfare Percent Change	12.8000%	6.0000%	6.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0500%	0.0500%	0.0500%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	1.6000%	1.6000%	1.6000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%
Community Redevelopment Funds, % Adjustment	0.0000%	0.0000%	0.0000%
Community Redevelopment Funds, \$ Adjustment	\$0.00	\$0.00	\$0.00

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
User-defined Rates and Values			
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00

SECTION 4

Other Funds Update

2024-25 Proposed Budget – Other Funds

The District receives funding that is reserved in other funds for the purpose of operational and academic support. These supports are important and require some explanation of the supports provided. The following information provides information for each fund outside of the General Fund.

Adult Ed Fund – 11

This fund primarily provides a learning environment that fosters adult students who want to learn skills, technology, and communication for their personal, academic, and professional needs.

Since 2015-16, the Governor has provided and dedicated funding to Adult Education as part of a Block Grant. This program also receives Federal grants. Fund 11 is projected to have a balance of \$3.2 million for the fiscal year ending June 30, 2025.

Child Development Fund – 12

The Child Development Fund provides services and education for Preschool and General Child Care for school-age mothers and the community.

Fund 12 is funded by Federal, State, and Local Grants and local parent fees.

Cafeteria Special Revenue Fund – 13

This fund accounts separately for federal, state, and local resources to operate the food service program. The fund is projected to have a balance of \$5.7 million for the fiscal year ending June 30, 2025.

Building Fund – 21 (Measure G)

The purpose of this fund is for major capital improvements, building and ground repair, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$74 thousand for the fiscal year ending June 30, 2025.

Building Fund – 22 (Measure I -Tech)

The purpose of this fund is to support educational technology, equipment, infrastructure, and other technical system costs in accordance with the language of the voter-approved General Obligation Bond – Measure I (Ed Tech). This measure was approved in November 2014. The District issued the remaining balance (\$47 million) of the Measure I (Ed Tech) bonds in May 2023. The fund is projected to have a balance of \$15.3 million for the fiscal year ending June 30, 2025.

Building Fund – 23 (Measure E)

The purpose of this fund is for major capital improvements, building and ground repair, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure E. The District sold \$79 million of the bond to fund the uncompleted projects in March 2017. The fund is projected to have a balance of \$14.4 million for the fiscal year ending June 30, 2025.

Building Fund – 24 (Measure I)

The purpose of this fund is for major capital improvements, building and ground repair, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure I. This measure was approved in November 2012. The fund is projected to have a balance of \$4.4 million for the fiscal year ending June 30, 2025.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government Code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$15.3 million for the fiscal year ending June 30, 2025.

Building Fund – 26 (Measure Z)

The purpose of this fund is for major capital improvements, building and ground repair, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure Z. This measure was approved in November 2016. The fund is projected to have a balance of \$71.9 million for the fiscal year ending June 30, 2025.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants. The fund is projected to have a fund balance of \$53 thousand for the fiscal year ending June 30, 2025,

Self-Insurance Fund for Property & Liability – 67

The fund separates money for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance, and other related costs. The fund is projected to have a balance of \$313 thousand for the fiscal year ending June 30, 2025.

Self-Insurance Fund for Dental and PPO Medical – 68

The fund is used to separate money for self-insurance activities related to dental (DELTA Dental) and PPO medical (AETNA) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance, and other related costs. The fund is projected to have a balance of \$6.2 million for the fiscal year ending June 30, 2025, the recommended amount the District needs to set aside to pay claims.

OPEB with Irrevocable Trust Fund – 71

The District had earmarked this fund for the future cost of post-employment benefits and had contributed irrevocably to a separate trust managed by an outside fiscal agent. The fund is projected to have a balance of \$13 million for the fiscal year ending June 30, 2025.

Scholarship Fund – 73

This fund is invested with a fiscal agent to generate proceeds to fund the student scholarship, which is called the “Go for It” Scholarship. The fund is projected to have a balance of \$710 thousand for the fiscal year ending June 30, 2025.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Federal	1,000,257	1,000,257	0
Other State	9,071,888	9,353,421	281,533
Local	173,703	0	(173,703)
Total Revenues	10,245,848	10,353,678	107,830
Expenditures			
Certificated Salaries	3,560,623	4,481,181	920,559
Classified Salaries	1,517,101	1,685,339	168,238
Employee Benefits	2,595,488	2,732,956	137,468
Books & Supplies	165,544	537,322	371,778
Operation & Contracted Services	589,578	614,008	24,430
Capital Outlay	12,181	0	(12,181)
Other Outgo	0	0	0
Direct Support/Indirect Costs	207,419	391,789	184,370
Total Expenditures	8,647,933	10,442,595	1,794,662
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	1,597,914	(88,917)	(1,686,831)
Other Financing Sources/Uses			
Transfer In	0	0	0
Transfer out			
BEGINNING BALANCE	1,705,072	3,302,986	1,597,914
Net Increase (Decrease) in Fund Balance	1,597,914	(88,917)	(1,686,831)
ENDING BALANCE	3,302,986	3,214,069	(88,917)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Federal	521,725	276,306	(245,419)
Other State	4,064,286	3,610,569	(453,717)
Local	103,110	0	(103,110)
Total Revenues	4,689,121	3,886,875	(802,246)
Expenditures			
Certificated Salaries	46,100	46,100	0
Classified Salaries	41,521	42,437	917
Employee Benefits	23,640	25,572	1,932
Books & Supplies	59,105	0	(59,105)
Contracted Services	4,357,316	3,618,280	(739,036)
Direct Support/Indirect Costs	116,173	154,486	38,313
Total Expenditures	4,643,855	3,886,875	(756,980)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	45,266	0	(45,266)
Other Financing Sources/Uses			
Contribution from General Fund	0	0	0
Other Sources	0	0	0
BEGINNING BALANCE	(26,666)	18,600	45,266
Net Increase (Decrease) in Fund Balance	45,266	0	(45,266)
ENDING BALANCE	18,600	18,600	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 13

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Federal	6,638,207	6,183,717	(454,490)
Other State	5,364,421	5,650,200	285,779
Local	132,798	81,000	(51,798)
Total Revenues	12,135,426	11,914,917	(220,509)
Expenditures			
Classified Salaries	3,939,523	4,324,772	385,249
Employee Benefits	2,663,649	3,278,430	614,781
Books & Supplies	2,633,405	3,234,713	601,308
Contracted Services	239,532	451,530	211,998
Capital Outlay	0	0	0
Direct Support/Indirect Costs	206,901	375,286	168,385
Total Expenditures	9,683,010	11,664,731	1,981,721
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	2,452,416	250,186	(2,202,230)
Other Financing Sources/Uses			
Transfer In / Contribution from Fund 61	3,091,069	0	(3,091,069)
BEGINNING BALANCE	0	5,543,485	0
Net Increase (Decrease) in Fund Balance	5,543,485	250,186	(5,293,299)
ENDING BALANCE	5,543,485	5,793,671	(5,293,299)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)
Fund - 21

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Other State	60	0	(60)
Local	90,992	29,277	(61,715)
Total Revenues	91,052	29,277	(61,775)
Expenditures			
Classified Salaries	26,443	27,777	1,334
Employee Benefits	15,784	16,941	1,157
Books & Supplies	6,000	13,000	7,000
Contracted Services	71,976	161,344	89,368
Capital Outlay	480,000	666,800	186,800
Total Expenditures	600,203	885,862	285,659
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(509,151)	(856,585)	(347,434)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	1,439,939	930,788	(509,151)
Audit Adjustment			0
Net Increase (Decrease) in Fund Balance	(509,151)	(856,585)	(347,434)
ENDING BALANCE	930,788	74,203	(856,585)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I-2014)
Fund - 22

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Other State	0	0	0
Local	2,718,528	1,037,669	(1,680,860)
Total Revenues	2,718,528	1,037,669	(1,680,860)
Expenditures			
Classified Salaries	616,064	699,777	83,713
Employee Benefits	318,494	375,306	56,812
Books & Supplies	8,000,000	7,500,000	(500,000)
Contracted Services	7,050,000	7,085,472	35,472
Capital Outlay	2,000,000	2,820,000	820,000
Total Expenditures	17,984,559	18,480,555	495,996
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(15,266,030)	(17,442,886)	(2,176,856)
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	48,078,306	32,812,276	(15,266,030)
Audit Adjustment for 2015/16			
Net Increase (Decrease) in Fund Balance	(15,266,030)	(17,442,886)	(2,176,856)
ENDING BALANCE	32,812,276	15,369,390	(17,442,886)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Other State Revenues			0
Other Local Revenues	1,496,853	713,780	(783,073)
Total Revenues	1,496,853	713,780	(783,073)
Expenditures			
Classified Salaries	183,721	193,826	10,105
Employee Benefits	113,568	122,725	9,157
Books & Supplies	150,000	285,100	135,100
Contracted Services	136,171	154,425	18,254
Capital Outlay	2,800,000	8,119,665	5,319,665
Total Expenditures	3,383,459	8,875,741	5,492,282
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,886,607)	(8,161,961)	(6,275,354)
Other Financing Sources/Uses			
Other Sources	333,465	0	(333,465)
BEGINNING BALANCE	24,199,165	22,646,024	(1,553,141)
Audit Adjustment			0
Net Increase (Decrease) in Fund Balance	(1,553,141)	(8,161,961)	(6,608,820)
ENDING BALANCE	22,646,024	14,484,063	(8,161,961)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I)
Fund - 24

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Other State	0	0	0
Local	504,741	260,657	(244,085)
Total Revenues	504,741	260,657	(244,085)
Expenditures			
Classified Salaries	76,561	80,734	4,173
Employee Benefits	47,128	50,929	3,802
Books & Supplies	10,000	209,500	199,500
Contracted Services	126,508	146,110	19,602
Capital Outlay	1,073,000	3,441,000	2,368,000
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
Total Expenditures	1,333,197	3,928,273	2,595,076
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(828,455)	(3,667,616)	(2,839,161)
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	8,933,318	8,104,863	(828,455)
Audit Adjustment for 2014/15			0
Net Increase (Decrease) in Fund Balance	(828,455)	(3,667,616)	(2,839,161)
ENDING BALANCE	8,104,863	4,437,246	(3,667,616)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Other State	0	0	0
Local	1,466,562	984,056	(482,507)
Total Revenues	1,466,562	984,056	(482,507)
Expenditures			
Books & Supplies	10,000	80,000	70,000
Operation and Contracted Services	95,000	115,000	20,000
Capital Outlay	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	105,000	195,000	90,000
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	1,361,562	789,056	(572,507)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	13,227,804	14,589,366	1,361,562
Net Increase (Decrease) in Fund Balance	1,361,562	789,056	(572,507)
ENDING BALANCE	14,589,366	15,378,422	789,056

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure Z)

Fund - 26

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Local	11,738,388	4,594,828	(7,143,560)
Total Revenues	11,738,388	4,594,828	(7,143,560)
Expenditures			
Classified Salaries	1,627,042	1,718,130	91,088
Employee Benefits	998,019	1,076,462	78,442
Books & Supplies	2,920,000	3,210,600	290,600
Contracted Services	285,550	385,352	99,802
Capital Outlay	48,981,000	70,897,700	21,916,700
Total Expenditures	54,811,611	77,288,244	22,476,632
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(43,073,223)	(72,693,416)	(29,620,192)
Other Financing Sources/Uses			
Other Sources	0	0	0
Transfer In			0
BEGINNING BALANCE	187,753,279	144,680,056	(43,073,223)
Audit Adjustment			0
Net Increase (Decrease) in Fund Balance	(43,073,223)	(72,693,416)	(29,620,192)
ENDING BALANCE	144,680,056	71,986,640	(72,693,416)

EAST SIDE UNION HIGH SCHOOL DISTRICT
School Facilities Fund
Fund - 35

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Other State Revenues	321,579	0	(321,579)
Other Local Revenues	65,414	23,423	(41,991)
Total Revenues	386,993	23,423	(363,570)
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	0	0
Contracted Services	0	0	0
Capital Outlay	0	0	0
Other Outgo	333,465	0	(333,465)
Total Expenditures	333,465	0	(333,465)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	53,527	23,423	(30,104)
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	(23,709)	29,819	53,527
Audit Adjustment			0
Net Increase (Decrease) in Fund Balance	53,527	23,423	(30,104)
ENDING BALANCE	29,819	53,242	23,423

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Federal	0	0	0
Other State	0	0	0
Local	164,377	0	(164,377)
Total Revenues	164,377	0	(164,377)
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	0	0
Contracted Services	0	0	0
Capital Outlay	0	0	0
Direct Support/Indirect Costs	0	0	0
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	164,377	0	(164,377)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	0	0	0
Transfer Out	3,091,069	0	(3,091,069)
BEGINNING BALANCE	2,926,691	0	(2,926,691)
Net Increase (Decrease) in Fund Balance	(2,926,691)	0	2,926,691
ENDING BALANCE	0	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Local	494,318	250,000	(244,318)
Total Revenues	494,318	250,000	(244,318)
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	30,027	30,000	(27)
Contracted Services / Operations	538,576	445,000	(93,576)
Other Outgo	0	0	0
Total Expenditures	568,603	475,000	(93,603)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(74,285)	(225,000)	(150,715)
Other Financing Sources/Uses			
Transfer In	100,000	100,000	0
BEGINNING BALANCE	413,160	438,875	25,715
Net Increase (Decrease) in Fund Balance	25,715	(125,000)	(150,715)
ENDING BALANCE	438,875	313,875	(125,000)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Local	14,536,131	14,986,175	450,044
Total Revenues	14,536,131	14,986,175	450,044
Expenditures			
Employee Benefits	0	0	0
Contracted Services	13,566,700	15,379,000	1,812,300
Total Expenditures	13,566,700	15,379,000	1,812,300
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	969,431	(392,825)	(1,362,256)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	5,649,337	6,618,768	969,431
Audit Adjustment	0	0	0
Net Increase (Decrease) in Fund Balance	969,431	(392,825)	(1,362,256)
ENDING BALANCE	6,618,768	6,225,943	(392,825)

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Local	1,828,018	1,530,000	(298,018)
Total Revenues	1,828,018	1,530,000	(298,018)
Expenditures			
Operation & Contracted Services	1,849,135	1,923,000	73,865
Total Expenditures	1,849,135	1,923,000	73,865
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(21,117)	(393,000)	(371,883)
Other Financing Sources/Uses			
Transfers (out)	0	0	0
BEGINNING BALANCE	13,486,444	13,465,327	(21,117)
Net Increase (Decrease) in Fund Balance	(21,117)	(393,000)	(371,883)
ENDING BALANCE	13,465,327	13,072,327	(393,000)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2023/24 Estimated Actuals	2024/25 Proposed Budget	Variance
Revenues			
Local	105,140	52,000	(53,140)
Total Revenues	105,140	52,000	(53,140)
Expenditures			
Books & Supplies	0	0	0
Contracted Services	40,533	38,651	(1,882)
Capital Outlay	0	0	0
Total Expenditures	40,533	38,651	(1,882)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	64,607	13,349	(51,258)
Other Financing Sources/Uses			
Transfers In	0	0	0
BEGINNING BALANCE	632,466	697,073	64,607
Net Increase (Decrease) in Fund Balance	64,607	13,349	(51,258)
ENDING BALANCE	697,073	710,422	13,349

SECTION 5

SACS Financial Report

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2023-24 Estimated Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 830 N Capitol Ave San Jose, CA 95133

Date: June 3, 2024

Adoption Date: June 20, 2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 830 N Capitol Ave San Jose,
CA 95133

Date: June 6, 2024

Time: _____

Contact person for additional information on the budget reports:

Name: Silvia Pelayo

Title: Director of Finance

Telephone: 408-347-5220

E-mail: pelayos@esuhsd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	n/a	X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	06/20/2024	X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

Santa Clara County School Insurance Group

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

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 20, 2024

For additional information on this certification, please contact:

Name: Silvia Pelayo
Title: Director of Finance
Telephone: 408-347-5220
E-mail: pelayos@esuhsd.org

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	291,795,374.00	0.00	291,795,374.00	281,949,888.00	0.00	281,949,888.00	-3.4%
2) Federal Revenue		8100-8299	0.00	25,450,958.07	25,450,958.07	0.00	14,149,151.00	14,149,151.00	-44.4%
3) Other State Revenue		8300-8599	5,410,090.00	31,959,027.30	37,369,117.30	9,559,214.00	27,000,573.00	36,559,787.00	-2.2%
4) Other Local Revenue		8600-8799	9,902,820.06	9,123,089.00	19,025,909.06	9,126,540.28	11,407,027.00	20,533,567.28	7.9%
5) TOTAL, REVENUES			307,108,284.06	66,533,074.37	373,641,358.43	300,635,642.28	52,556,751.00	353,192,393.28	-5.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	124,142,202.00	33,753,901.14	157,896,103.14	129,570,109.00	36,032,854.00	165,602,963.00	4.9%
2) Classified Salaries		2000-2999	24,499,716.00	15,439,708.67	39,939,424.67	25,927,251.00	16,453,295.00	42,380,546.00	6.1%
3) Employee Benefits		3000-3999	69,174,906.00	38,388,669.34	107,563,575.34	77,000,151.74	41,865,270.08	118,865,421.82	10.5%
4) Books and Supplies		4000-4999	1,673,505.00	7,960,284.23	9,633,789.23	1,264,893.00	9,799,743.00	11,064,636.00	14.9%
5) Services and Other Operating Expenditures		5000-5999	24,557,698.63	26,935,369.46	51,493,068.09	25,923,574.00	28,053,195.84	53,976,769.84	4.8%
6) Capital Outlay		6000-6999	54,682.00	441,920.76	496,602.76	17,626.00	235,000.00	252,626.00	-49.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,734,756.00	5,263,201.00	12,997,957.00	7,690,775.00	7,490,135.00	15,180,910.00	16.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,014,515.34)	2,484,022.72	(530,492.62)	(4,932,961.00)	4,011,400.00	(921,561.00)	73.7%
9) TOTAL, EXPENDITURES			248,822,950.29	130,667,077.32	379,490,027.61	262,461,418.74	143,940,892.92	406,402,311.66	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,285,333.77	(64,134,002.95)	(5,848,669.18)	38,174,223.54	(91,384,141.92)	(53,209,918.38)	809.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	.24	.24	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	100,000.24	0.00	100,000.24	100,000.00	0.00	100,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(63,781,959.00)	63,781,959.00	0.00	(70,262,390.08)	70,262,390.08	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,881,959.24)	63,781,959.24	(100,000.00)	(70,362,390.08)	70,262,390.08	(100,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,596,625.47)	(352,043.71)	(5,948,669.18)	(32,188,166.54)	(21,121,751.84)	(53,309,918.38)	796.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	67,047,564.42	41,849,691.69	108,897,256.11	61,450,938.95	41,497,647.98	102,948,586.93	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			67,047,564.42	41,849,691.69	108,897,256.11	61,450,938.95	41,497,647.98	102,948,586.93	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,047,564.42	41,849,691.69	108,897,256.11	61,450,938.95	41,497,647.98	102,948,586.93	-5.5%
2) Ending Balance, June 30 (E + F1e)			61,450,938.95	41,497,647.98	102,948,586.93	29,262,772.41	20,375,896.14	49,638,668.55	-51.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	9,000.00	0.00	9,000.00	9,000.00	0.00	9,000.00	0.0%
Stores		9712	267,821.00	0.00	267,821.00	267,821.00	0.00	267,821.00	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	41,497,647.98	41,497,647.98	0.00	20,375,896.14	20,375,896.14	-50.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	31,270,000.00	0.00	31,270,000.00	14,139,897.06	0.00	14,139,897.06	-54.8%
d) Assigned									
Other Assignments		9780	18,516,416.95	0.00	18,516,416.95	2,650,985.00	0.00	2,650,985.00	-85.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,387,701.00	0.00	11,387,701.00	12,195,069.35	0.00	12,195,069.35	7.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	122,185,275.00	0.00	122,185,275.00	118,692,098.00	0.00	118,692,098.00	-2.9%
Education Protection Account State Aid - Current Year		8012	51,949,650.00	0.00	51,949,650.00	44,210,711.00	0.00	44,210,711.00	-14.9%
State Aid - Prior Years		8019	175,799.00	0.00	175,799.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	476,000.00	0.00	476,000.00	485,520.00	0.00	485,520.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	131,012,000.00	0.00	131,012,000.00	133,632,240.00	0.00	133,632,240.00	2.0%
Unsecured Roll Taxes		8042	8,941,000.00	0.00	8,941,000.00	9,119,820.00	0.00	9,119,820.00	2.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	12,385,000.00	0.00	12,385,000.00	12,632,700.00	0.00	12,632,700.00	2.0%
Education Revenue Augmentation Fund (ERAF)		8045	(34,491,000.00)	0.00	(34,491,000.00)	(35,180,820.00)	0.00	(35,180,820.00)	2.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	18,081,000.00	0.00	18,081,000.00	18,442,620.00	0.00	18,442,620.00	2.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			310,714,724.00	0.00	310,714,724.00	302,034,889.00	0.00	302,034,889.00	-2.8%
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	(18,919,350.00)	0.00	(18,919,350.00)	(20,085,001.00)	0.00	(20,085,001.00)	6.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			291,795,374.00	0.00	291,795,374.00	281,949,888.00	0.00	281,949,888.00	-3.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,694,331.00	4,694,331.00	0.00	4,848,656.00	4,848,656.00	3.3%
Special Education Discretionary Grants		8182	0.00	382,656.00	382,656.00	0.00	252,498.00	252,498.00	-34.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		4,116,624.00	4,116,624.00		4,410,160.00	4,410,160.00	7.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		638,035.00	638,035.00		621,297.00	621,297.00	-2.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		744,856.00	744,856.00		552,924.00	552,924.00	-25.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,588,516.05	1,588,516.05		1,972,992.00	1,972,992.00	24.2%
Career and Technical Education	3500-3599	8290		411,047.00	411,047.00		557,246.00	557,246.00	35.6%
All Other Federal Revenue	All Other	8290	0.00	12,874,893.02	12,874,893.02	0.00	933,378.00	933,378.00	-92.8%
TOTAL, FEDERAL REVENUE			0.00	25,450,958.07	25,450,958.07	0.00	14,149,151.00	14,149,151.00	-44.4%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	400,843.09	400,843.09	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,399,127.00	0.00	1,399,127.00	1,390,549.00	0.00	1,390,549.00	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	3,985,963.00	1,997,863.00	5,983,826.00	3,433,665.00	1,396,745.00	4,830,410.00	-19.3%
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%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		2,006,757.00	2,006,757.00	New
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	25,000.00	29,560,321.21	29,585,321.21	4,735,000.00	23,597,071.00	28,332,071.00	-4.2%
TOTAL, OTHER STATE REVENUE			5,410,090.00	31,959,027.30	37,369,117.30	9,559,214.00	27,000,573.00	36,559,787.00	-2.2%
OTHER LOCAL REVENUE									

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	5,736,000.00	5,736,000.00	0.00	5,736,000.00	5,736,000.00	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	1,619,553.00	0.00	1,619,553.00	1,373,477.00	0.00	1,373,477.00	-15.2%
Interest		8660	2,888,000.00	105,494.00	2,993,494.00	2,500,000.00	46,290.00	2,546,290.00	-14.9%
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	130,000.00	0.00	130,000.00	135,000.00	0.00	135,000.00	3.8%
Interagency Services		8677	170,000.00	0.00	170,000.00	181,134.00	0.00	181,134.00	6.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,638,330.53	0.00	1,638,330.53	1,694,445.28	0.00	1,694,445.28	3.4%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	17,000.00	0.00	17,000.00	20,000.00	0.00	20,000.00	17.6%
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	3,439,936.53	2,877,333.00	6,317,269.53	3,222,484.00	5,258,107.00	8,480,591.00	34.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		404,262.00	404,262.00		366,630.00	366,630.00	-9.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,902,820.06	9,123,089.00	19,025,909.06	9,126,540.28	11,407,027.00	20,533,567.28	7.9%
TOTAL, REVENUES			307,108,284.06	66,533,074.37	373,641,358.43	300,635,642.28	52,556,751.00	353,192,393.28	-5.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	97,256,255.00	17,893,335.56	115,149,590.56	97,998,794.00	19,259,479.00	117,258,273.00	1.8%
Certificated Pupil Support Salaries		1200	11,125,734.00	3,259,889.75	14,385,623.75	12,700,307.00	2,496,973.00	15,197,280.00	5.6%
Certificated Supervisors' and Administrators' Salaries		1300	8,518,469.00	2,213,203.46	10,731,672.46	10,048,472.00	1,513,137.00	11,561,609.00	7.7%
Other Certificated Salaries		1900	7,241,744.00	10,387,472.37	17,629,216.37	8,822,536.00	12,763,265.00	21,585,801.00	22.4%
TOTAL, CERTIFICATED SALARIES			124,142,202.00	33,753,901.14	157,896,103.14	129,570,109.00	36,032,854.00	165,602,963.00	4.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	8,668,657.02	8,668,657.02	0.00	9,928,925.00	9,928,925.00	14.5%
Classified Support Salaries		2200	7,577,322.00	3,457,497.72	11,034,819.72	7,892,528.00	3,727,409.00	11,619,937.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	1,769,781.00	465,294.00	2,235,075.00	2,018,076.00	296,240.00	2,314,316.00	3.5%
Clerical, Technical and Office Salaries		2400	11,250,168.00	1,734,778.24	12,984,946.24	11,349,825.00	1,969,472.00	13,319,297.00	2.6%
Other Classified Salaries		2900	3,902,445.00	1,113,481.69	5,015,926.69	4,666,822.00	531,249.00	5,198,071.00	3.6%
TOTAL, CLASSIFIED SALARIES			24,499,716.00	15,439,708.67	39,939,424.67	25,927,251.00	16,453,295.00	42,380,546.00	6.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	23,138,976.00	19,123,372.91	42,262,348.91	24,648,703.00	20,348,107.55	44,996,810.55	6.5%
PERS		3201-3202	6,647,149.00	4,422,206.78	11,069,355.78	7,229,345.00	4,960,593.10	12,189,938.10	10.1%
OASDI/Medicare/Alternative		3301-3302	3,875,815.00	1,799,122.05	5,674,937.05	4,035,311.00	1,894,507.84	5,929,818.84	4.5%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	31,630,857.00	12,230,697.22	43,861,554.22	35,484,875.00	13,807,867.25	49,292,742.25	12.4%
Unemployment Insurance		3501-3502	74,320.00	24,669.03	98,989.03	78,377.74	28,756.61	107,134.35	8.2%
Workers' Compensation		3601-3602	2,383,134.00	788,601.35	3,171,735.35	2,499,136.00	825,437.73	3,324,573.73	4.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,424,655.00	0.00	1,424,655.00	3,024,404.00	0.00	3,024,404.00	112.3%
TOTAL, EMPLOYEE BENEFITS			69,174,906.00	38,388,669.34	107,563,575.34	77,000,151.74	41,865,270.08	118,865,421.82	10.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,077.00	2,645,731.00	2,646,808.00	83.00	1,916,151.00	1,916,234.00	-27.6%
Books and Other Reference Materials		4200	32,261.00	68,849.18	101,110.18	18,142.00	44,648.00	62,790.00	-37.9%
Materials and Supplies		4300	1,557,894.00	4,019,323.78	5,577,217.78	1,225,015.00	5,555,323.00	6,780,338.00	21.6%
Noncapitalized Equipment		4400	82,273.00	1,226,380.27	1,308,653.27	21,653.00	1,883,621.00	1,905,274.00	45.6%
Food		4700	0.00	0.00	0.00	0.00	400,000.00	400,000.00	New
TOTAL, BOOKS AND SUPPLIES			1,673,505.00	7,960,284.23	9,633,789.23	1,264,893.00	9,799,743.00	11,064,636.00	14.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,864,944.00	15,118,370.00	21,983,314.00	7,006,818.00	12,455,006.84	19,461,824.84	-11.5%
Travel and Conferences		5200	141,433.00	531,407.42	672,840.42	153,904.00	531,903.00	685,807.00	1.9%
Dues and Memberships		5300	48,186.00	0.00	48,186.00	35,900.00	0.00	35,900.00	-25.5%
Insurance		5400 - 5450	2,340,751.28	0.00	2,340,751.28	2,520,325.00	0.00	2,520,325.00	7.7%
Operations and Housekeeping Services		5500	7,412,338.00	3,000.00	7,415,338.00	7,311,617.00	3,000.00	7,314,617.00	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,572,192.00	2,484,935.00	4,057,127.00	1,416,371.00	2,692,850.00	4,109,221.00	1.3%
Transfers of Direct Costs		5710	(106,744.00)	106,744.00	0.00	(97,531.00)	97,531.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,572.65)	0.00	(20,572.65)	(19,839.00)	0.00	(19,839.00)	-3.6%
Professional/Consulting Services and Operating Expenditures		5800	5,431,185.00	8,688,545.19	14,119,730.19	6,743,681.00	12,271,841.00	19,015,522.00	34.7%
Communications		5900	873,986.00	2,367.85	876,353.85	852,328.00	1,064.00	853,392.00	-2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,557,698.63	26,935,369.46	51,493,068.09	25,923,574.00	28,053,195.84	53,976,769.84	4.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	54,682.00	441,920.76	496,602.76	17,626.00	235,000.00	252,626.00	-49.1%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	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			54,682.00	441,920.76	496,602.76	17,626.00	235,000.00	252,626.00	-49.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	17,012.00	17,012.00	0.00	18,000.00	18,000.00	5.8%
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	250,000.00	5,167,394.00	5,417,394.00	100,000.00	7,417,135.00	7,517,135.00	38.8%
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	5,072,258.00	0.00	5,072,258.00	5,126,531.00	0.00	5,126,531.00	1.1%
All Other Transfers		7281-7283	0.00	78,795.00	78,795.00	0.00	55,000.00	55,000.00	-30.2%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,317,498.00	0.00	1,317,498.00	1,259,244.00	0.00	1,259,244.00	-4.4%
Other Debt Service - Principal		7439	1,095,000.00	0.00	1,095,000.00	1,205,000.00	0.00	1,205,000.00	10.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,734,756.00	5,263,201.00	12,997,957.00	7,690,775.00	7,490,135.00	15,180,910.00	16.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,484,022.72)	2,484,022.72	0.00	(4,011,400.00)	4,011,400.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(530,492.62)	0.00	(530,492.62)	(921,561.00)	0.00	(921,561.00)	73.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,014,515.34)	2,484,022.72	(530,492.62)	(4,932,961.00)	4,011,400.00	(921,561.00)	73.7%
TOTAL, EXPENDITURES			248,822,950.29	130,667,077.32	379,490,027.61	262,461,418.74	143,940,892.92	406,402,311.66	7.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	.24	.24	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	.24	.24	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.24	0.00	100,000.24	100,000.00	0.00	100,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.24	0.00	100,000.24	100,000.00	0.00	100,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(63,781,959.00)	63,781,959.00	0.00	(70,262,390.08)	70,262,390.08	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			(63,781,959.00)	63,781,959.00	0.00	(70,262,390.08)	70,262,390.08	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(63,881,959.24)	63,781,959.24	(100,000.00)	(70,362,390.08)	70,262,390.08	(100,000.00)	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	291,795,374.00	0.00	291,795,374.00	281,949,888.00	0.00	281,949,888.00	-3.4%
2) Federal Revenue		8100-8299	0.00	25,450,958.07	25,450,958.07	0.00	14,149,151.00	14,149,151.00	-44.4%
3) Other State Revenue		8300-8599	5,410,090.00	31,959,027.30	37,369,117.30	9,559,214.00	27,000,573.00	36,559,787.00	-2.2%
4) Other Local Revenue		8600-8799	9,902,820.06	9,123,089.00	19,025,909.06	9,126,540.28	11,407,027.00	20,533,567.28	7.9%
5) TOTAL, REVENUES			307,108,284.06	66,533,074.37	373,641,358.43	300,635,642.28	52,556,751.00	353,192,393.28	-5.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		139,629,769.63	65,524,741.64	205,154,511.27	141,456,517.74	71,871,134.05	213,327,651.79	4.0%
2) Instruction - Related Services	2000-2999		25,354,304.69	21,211,544.30	46,565,848.99	25,825,141.00	24,790,802.89	50,615,943.89	8.7%
3) Pupil Services	3000-3999		40,241,743.63	24,020,365.24	64,262,108.87	49,839,016.00	22,202,367.98	72,041,383.98	12.1%
4) Ancillary Services	4000-4999		3,499,385.70	110,519.22	3,609,904.92	3,846,176.00	99,856.00	3,946,032.00	9.3%
5) Community Services	5000-5999		0.00	95,787.66	95,787.66	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,419,120.24	2,629,867.66	15,048,987.90	13,318,778.00	4,192,200.00	17,510,978.00	16.4%
8) Plant Services	8000-8999		19,943,870.40	11,811,050.60	31,754,921.00	20,485,015.00	13,294,397.00	33,779,412.00	6.4%
9) Other Outgo	9000-9999	Except 7600-7699	7,734,756.00	5,263,201.00	12,997,957.00	7,690,775.00	7,490,135.00	15,180,910.00	16.8%
10) TOTAL, EXPENDITURES			248,822,950.29	130,667,077.32	379,490,027.61	262,461,418.74	143,940,892.92	406,402,311.66	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			58,285,333.77	(64,134,002.95)	(5,848,669.18)	38,174,223.54	(91,384,141.92)	(53,209,918.38)	809.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	.24	.24	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	100,000.24	0.00	100,000.24	100,000.00	0.00	100,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(63,781,959.00)	63,781,959.00	0.00	(70,262,390.08)	70,262,390.08	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,881,959.24)	63,781,959.24	(100,000.00)	(70,362,390.08)	70,262,390.08	(100,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,596,625.47)	(352,043.71)	(5,948,669.18)	(32,188,166.54)	(21,121,751.84)	(53,309,918.38)	796.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	67,047,564.42	41,849,691.69	108,897,256.11	61,450,938.95	41,497,647.98	102,948,586.93	-5.5%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,047,564.42	41,849,691.69	108,897,256.11	61,450,938.95	41,497,647.98	102,948,586.93	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,047,564.42	41,849,691.69	108,897,256.11	61,450,938.95	41,497,647.98	102,948,586.93	-5.5%
2) Ending Balance, June 30 (E + F1e)			61,450,938.95	41,497,647.98	102,948,586.93	29,262,772.41	20,375,896.14	49,638,668.55	-51.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	9,000.00	0.00	9,000.00	9,000.00	0.00	9,000.00	0.0%
Stores		9712	267,821.00	0.00	267,821.00	267,821.00	0.00	267,821.00	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	41,497,647.98	41,497,647.98	0.00	20,375,896.14	20,375,896.14	-50.9%
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	31,270,000.00	0.00	31,270,000.00	14,139,897.06	0.00	14,139,897.06	-54.8%
d) Assigned									
Other Assignments (by Resource/Object)		9780	18,516,416.95	0.00	18,516,416.95	2,650,985.00	0.00	2,650,985.00	-85.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,387,701.00	0.00	11,387,701.00	12,195,069.35	0.00	12,195,069.35	7.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6266	Educator Effectiveness, FY 2021-22	1,051,269.52	551,269.52
6300	Lottery: Instructional Materials	1,868,341.27	1,352,081.27
6500	Special Education	874,334.45	874,334.45
6546	Mental Health-Related Services	515,348.25	36,401.41
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	8,611,113.89	3,922,859.89
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,873,598.00	2,873,598.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,459,095.00	59,095.00
7033	Child Nutrition: School Food Best Practices Apportionment	400,843.09	843.09
7311	Classified School Employee Professional Development Block Grant	96,804.00	96,804.00
7399	LCFF Equity Multiplier	429,465.00	434,060.00
7412	A-G Access/Success Grant	1,330,466.62	840,502.62
7413	A-G Learning Loss Mitigation Grant	1,147,985.00	2,616.00
7435	Learning Recovery Emergency Block Grant	17,976,111.44	6,354,060.44
7810	Other Restricted State	558,473.00	279,237.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	851,390.25	1,096,390.25
9010	Other Restricted Local	1,453,009.20	1,601,743.20
Total, Restricted Balance		41,497,647.98	20,375,896.14

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	4,390,955.88	4,522,684.56	3.0%
5) TOTAL, REVENUES			4,390,955.88	4,522,684.56	3.0%
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	4,259,227.21	4,387,004.02	3.0%
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			4,259,227.21	4,387,004.02	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			131,728.67	135,680.54	3.0%
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)			131,728.67	135,680.54	3.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,729,447.97	2,861,176.64	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,729,447.97	2,861,176.64	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,729,447.97	2,861,176.64	4.8%
2) Ending Balance, June 30 (E + F1e)			2,861,176.64	2,996,857.18	4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,861,176.64	2,996,857.18	4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	4,390,955.88	4,522,684.56	3.0%
TOTAL, REVENUES			4,390,955.88	4,522,684.56	3.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,259,227.21	4,387,004.02	3.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,259,227.21	4,387,004.02	3.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,259,227.21	4,387,004.02	3.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,390,955.88	4,522,684.56	3.0%
5) TOTAL, REVENUES			4,390,955.88	4,522,684.56	3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		4,259,227.21	4,387,004.02	3.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,259,227.21	4,387,004.02	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			131,728.67	135,680.54	3.0%
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)			131,728.67	135,680.54	3.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,729,447.97	2,861,176.64	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,729,447.97	2,861,176.64	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,729,447.97	2,861,176.64	4.8%
2) Ending Balance, June 30 (E + F1e)			2,861,176.64	2,996,857.18	4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,861,176.64	2,996,857.18	4.7%
c) Committed					

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	2,861,176.64	2,996,857.18
Total, Restricted Balance		2,861,176.64	2,996,857.18

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	1,000,257.00	1,000,257.00	0.0%
3) Other State Revenue		8300-8599	9,071,888.00	9,353,421.00	3.1%
4) Other Local Revenue		8600-8799	173,702.70	0.00	-100.0%
5) TOTAL, REVENUES			10,245,847.70	10,353,678.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,560,622.50	4,481,181.00	25.9%
2) Classified Salaries		2000-2999	1,517,100.57	1,685,339.00	11.1%
3) Employee Benefits		3000-3999	2,595,488.00	2,732,956.00	5.3%
4) Books and Supplies		4000-4999	165,544.11	537,322.00	224.6%
5) Services and Other Operating Expenditures		5000-5999	589,577.93	614,008.00	4.1%
6) Capital Outlay		6000-6999	12,181.25	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	207,418.86	391,789.00	88.9%
9) TOTAL, EXPENDITURES			8,647,933.22	10,442,595.00	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,597,914.48	(88,917.00)	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,597,914.48	(88,917.00)	-105.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,705,071.98	3,302,986.46	93.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,705,071.98	3,302,986.46	93.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,705,071.98	3,302,986.46	93.7%
2) Ending Balance, June 30 (E + F1e)			3,302,986.46	3,214,069.46	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,934,076.86	2,845,159.86	-3.0%
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	368,909.60	368,909.60	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	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,000,257.00	1,000,257.00	0.0%
TOTAL, FEDERAL REVENUE			1,000,257.00	1,000,257.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	8,440,150.00	8,783,755.00	4.1%
All Other State Revenue	All Other	8590	631,738.00	569,666.00	-9.8%
TOTAL, OTHER STATE REVENUE			9,071,888.00	9,353,421.00	3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	73,146.85	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	65,555.85	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			173,702.70	0.00	-100.0%
TOTAL, REVENUES			10,245,847.70	10,353,678.00	1.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,431,068.07	3,346,508.00	37.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	158,045.81	130,439.00	-17.5%
Certificated Supervisors' and Administrators' Salaries		1300	607,228.83	622,846.00	2.6%
Other Certificated Salaries		1900	364,279.79	381,388.00	4.7%
TOTAL, CERTIFICATED SALARIES			3,560,622.50	4,481,181.00	25.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	238,425.47	263,776.00	10.6%
Classified Supervisors' and Administrators' Salaries		2300	99,360.00	99,360.00	0.0%
Clerical, Technical and Office Salaries		2400	1,179,315.10	1,322,203.00	12.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,517,100.57	1,685,339.00	11.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	853,652.53	914,328.00	7.1%
PERS		3201-3202	421,936.69	465,443.00	10.3%
OASDI/Medicare/Alternative		3301-3302	177,640.64	188,264.00	6.0%
Health and Welfare Benefits		3401-3402	1,058,318.36	1,083,868.00	2.4%
Unemployment Insurance		3501-3502	2,539.67	2,749.00	8.2%
Workers' Compensation		3601-3602	81,400.11	78,304.00	-3.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,595,488.00	2,732,956.00	5.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	19,470.91	68,621.00	252.4%
Books and Other Reference Materials		4200	0.00	120.00	New
Materials and Supplies		4300	82,540.66	400,581.00	385.3%
Noncapitalized Equipment		4400	63,532.54	68,000.00	7.0%
TOTAL, BOOKS AND SUPPLIES			165,544.11	537,322.00	224.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,750.00	9,639.00	-24.4%
Dues and Memberships		5300	1,000.00	825.00	-17.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	54,500.00	26,049.00	-52.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,005.16	25,300.00	-9.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,657.16)	(28,661.00)	16.2%
Professional/Consulting Services and Operating Expenditures		5800	497,239.93	534,219.00	7.4%
Communications		5900	20,740.00	46,637.00	124.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			589,577.93	614,008.00	4.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	12,181.25	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,181.25	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	207,418.86	391,789.00	88.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			207,418.86	391,789.00	88.9%
TOTAL, EXPENDITURES			8,647,933.22	10,442,595.00	20.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,000,257.00	1,000,257.00	0.0%
3) Other State Revenue		8300-8599	9,071,888.00	9,353,421.00	3.1%
4) Other Local Revenue		8600-8799	173,702.70	0.00	-100.0%
5) TOTAL, REVENUES			10,245,847.70	10,353,678.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,723,822.33	5,246,670.00	40.9%
2) Instruction - Related Services	2000-2999		3,896,743.55	4,045,420.00	3.8%
3) Pupil Services	3000-3999		225,647.06	211,607.00	-6.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		207,418.86	391,789.00	88.9%
8) Plant Services	8000-8999		594,301.42	547,109.00	-7.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,647,933.22	10,442,595.00	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,597,914.48	(88,917.00)	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,597,914.48	(88,917.00)	-105.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,705,071.98	3,302,986.46	93.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,705,071.98	3,302,986.46	93.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,705,071.98	3,302,986.46	93.7%
2) Ending Balance, June 30 (E + F1e)			3,302,986.46	3,214,069.46	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,934,076.86	2,845,159.86	-3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	368,909.60	368,909.60	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	288,303.00	288,303.00
6391	Adult Education Program	2,645,773.86	2,556,856.86
Total, Restricted Balance		2,934,076.86	2,845,159.86

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	521,724.74	276,306.00	-47.0%
3) Other State Revenue		8300-8599	4,064,285.97	3,610,569.00	-11.2%
4) Other Local Revenue		8600-8799	103,109.95	0.00	-100.0%
5) TOTAL, REVENUES			4,689,120.66	3,886,875.00	-17.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	46,100.00	46,100.00	0.0%
2) Classified Salaries		2000-2999	41,520.57	42,437.14	2.2%
3) Employee Benefits		3000-3999	23,640.44	25,572.12	8.2%
4) Books and Supplies		4000-4999	59,105.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,357,315.82	3,618,279.74	-17.0%
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	116,172.76	154,486.00	33.0%
9) TOTAL, EXPENDITURES			4,643,854.59	3,886,875.00	-16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,266.07	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,266.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(26,666.07)	18,600.00	-169.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(26,666.07)	18,600.00	-169.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(26,666.07)	18,600.00	-169.8%
2) Ending Balance, June 30 (E + F1e)			18,600.00	18,600.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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					
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	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	521,724.74	276,306.00	-47.0%
TOTAL, FEDERAL REVENUE			521,724.74	276,306.00	-47.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,669,879.97	3,610,569.00	-1.6%
All Other State Revenue	All Other	8590	394,406.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,064,285.97	3,610,569.00	-11.2%
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	57,843.88	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	45,266.07	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			103,109.95	0.00	-100.0%
TOTAL, REVENUES			4,689,120.66	3,886,875.00	-17.1%
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	46,100.00	46,100.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			46,100.00	46,100.00	0.0%
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
Classified Support Salaries		2200	20,790.38	20,979.50	0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,730.19	21,457.64	3.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			41,520.57	42,437.14	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,077.70	11,480.24	3.6%
OASDI/Medicare/Alternative		3301-3302	3,583.24	3,895.22	8.7%
Health and Welfare Benefits		3401-3402	7,811.52	8,736.00	11.8%
Unemployment Insurance		3501-3502	35.32	43.72	23.8%
Workers' Compensation		3601-3602	1,132.66	1,416.94	25.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,640.44	25,572.12	8.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	59,105.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			59,105.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,000.00	8,000.00	14.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,350,315.82	3,610,279.74	-17.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,357,315.82	3,618,279.74	-17.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	116,172.76	154,486.00	33.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			116,172.76	154,486.00	33.0%
TOTAL, EXPENDITURES			4,643,854.59	3,886,875.00	-16.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	521,724.74	276,306.00	-47.0%
3) Other State Revenue		8300-8599	4,064,285.97	3,610,569.00	-11.2%
4) Other Local Revenue		8600-8799	103,109.95	0.00	-100.0%
5) TOTAL, REVENUES			4,689,120.66	3,886,875.00	-17.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		37,136.00	0.00	-100.0%
2) Instruction - Related Services	2000-2999		79,042.89	80,838.40	2.3%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		4,410,670.82	3,610,279.74	-18.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		116,172.76	154,486.00	33.0%
8) Plant Services	8000-8999		832.12	41,270.86	4,859.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,643,854.59	3,886,875.00	-16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,266.07	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,266.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(26,666.07)	18,600.00	-169.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(26,666.07)	18,600.00	-169.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(26,666.07)	18,600.00	-169.8%
2) Ending Balance, June 30 (E + F1e)			18,600.00	18,600.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	18,600.00	18,600.00
Total, Restricted Balance		18,600.00	18,600.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,638,206.95	6,183,717.00	-6.8%
3) Other State Revenue		8300-8599	5,364,421.21	5,650,200.00	5.3%
4) Other Local Revenue		8600-8799	132,798.17	81,000.00	-39.0%
5) TOTAL, REVENUES			12,135,426.33	11,914,917.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,939,523.44	4,324,772.00	9.8%
3) Employee Benefits		3000-3999	2,663,649.46	3,278,430.00	23.1%
4) Books and Supplies		4000-4999	2,633,404.90	3,234,713.00	22.8%
5) Services and Other Operating Expenditures		5000-5999	239,531.52	451,530.00	88.5%
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	206,901.00	375,286.00	81.4%
9) TOTAL, EXPENDITURES			9,683,010.32	11,664,731.00	20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,452,416.01	250,186.00	-89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,091,068.80	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			3,091,068.80	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,543,484.81	250,186.00	-95.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,543,484.81	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,543,484.81	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,543,484.81	New
2) Ending Balance, June 30 (E + F1e)			5,543,484.81	5,793,670.81	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,543,484.81	5,793,670.81	4.5%
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		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
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)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,638,206.95	6,183,717.00	-6.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,638,206.95	6,183,717.00	-6.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,364,421.21	5,650,200.00	5.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,364,421.21	5,650,200.00	5.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	83,700.00	53,500.00	-36.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	25,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	49,098.17	2,500.00	-94.9%
TOTAL, OTHER LOCAL REVENUE			132,798.17	81,000.00	-39.0%
TOTAL, REVENUES			12,135,426.33	11,914,917.00	-1.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,282,485.81	3,598,120.00	9.6%
Classified Supervisors' and Administrators' Salaries		2300	249,026.03	260,734.00	4.7%
Clerical, Technical and Office Salaries		2400	190,863.64	215,918.00	13.1%
Other Classified Salaries		2900	217,147.96	250,000.00	15.1%
TOTAL, CLASSIFIED SALARIES			3,939,523.44	4,324,772.00	9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	974,578.47	1,164,519.00	19.5%
OASDI/Medicare/Alternative		3301-3302	283,881.57	329,386.00	16.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	1,337,773.56	1,713,039.00	28.1%
Unemployment Insurance		3501-3502	2,013.88	2,146.00	6.6%
Workers' Compensation		3601-3602	65,401.98	69,340.00	6.0%
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			2,663,649.46	3,278,430.00	23.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	291,357.50	340,462.00	16.9%
Noncapitalized Equipment		4400	500.00	500.00	0.0%
Food		4700	2,341,547.40	2,893,751.00	23.6%
TOTAL, BOOKS AND SUPPLIES			2,633,404.90	3,234,713.00	22.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,291.50	7,530.00	75.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,228.62	26,000.00	11.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,229.81	33,500.00	10.8%
Professional/Consulting Services and Operating Expenditures		5800	181,781.59	384,500.00	111.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			239,531.52	451,530.00	88.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	206,901.00	375,286.00	81.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			206,901.00	375,286.00	81.4%
TOTAL, EXPENDITURES			9,683,010.32	11,664,731.00	20.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,091,068.80	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,091,068.80	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,091,068.80	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,638,206.95	6,183,717.00	-6.8%
3) Other State Revenue		8300-8599	5,364,421.21	5,650,200.00	5.3%
4) Other Local Revenue		8600-8799	132,798.17	81,000.00	-39.0%
5) TOTAL, REVENUES			12,135,426.33	11,914,917.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		9,476,109.32	11,289,445.00	19.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		206,901.00	375,286.00	81.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,683,010.32	11,664,731.00	20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,452,416.01	250,186.00	-89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,091,068.80	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			3,091,068.80	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,543,484.81	250,186.00	-95.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,543,484.81	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,543,484.81	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,543,484.81	New
2) Ending Balance, June 30 (E + F1e)			5,543,484.81	5,793,670.81	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,543,484.81	5,793,670.81	4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,876,716.77	5,793,670.77
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	666,768.04	.04
Total, Restricted Balance		5,543,484.81	5,793,670.81

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	60.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	16,549,502.61	6,636,211.00	-59.9%
5) TOTAL, REVENUES			16,549,562.61	6,636,211.00	-59.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,529,831.73	2,720,244.00	7.5%
3) Employee Benefits		3000-3999	1,492,992.96	1,642,363.00	10.0%
4) Books and Supplies		4000-4999	11,086,000.00	11,218,200.00	1.2%
5) Services and Other Operating Expenditures		5000-5999	7,670,205.00	7,932,703.00	3.4%
6) Capital Outlay		6000-6999	55,334,000.00	85,945,165.00	55.3%
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			78,113,029.69	109,458,675.00	40.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,563,467.08)	(102,822,464.00)	67.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	333,465.00	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			333,465.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,230,002.08)	(102,822,464.00)	67.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	270,404,008.10	209,174,006.02	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			270,404,008.10	209,174,006.02	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			270,404,008.10	209,174,006.02	-22.6%
2) Ending Balance, June 30 (E + F1e)			209,174,006.02	106,351,542.02	-49.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	209,174,006.02	106,351,542.02	-49.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	60.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			60.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,188,405.00	6,636,211.00	-19.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,361,097.61	0.00	-100.0%
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			16,549,502.61	6,636,211.00	-59.9%
TOTAL, REVENUES			16,549,562.61	6,636,211.00	-59.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	55,821.05	101,000.00	80.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	1,397,559.97	1,500,480.00	7.4%
Clerical, Technical and Office Salaries		2400	1,076,450.71	1,118,764.00	3.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,529,831.73	2,720,244.00	7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	222.70	0.00	-100.0%
PERS		3201-3202	648,653.92	708,000.00	9.1%
OASDI/Medicare/Alternative		3301-3302	182,015.22	199,726.50	9.7%
Health and Welfare Benefits		3401-3402	620,186.37	689,255.00	11.1%
Unemployment Insurance		3501-3502	1,267.68	1,517.50	19.7%
Workers' Compensation		3601-3602	40,647.07	43,864.00	7.9%
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			1,492,992.96	1,642,363.00	10.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,476,000.00	5,152,100.00	15.1%
Noncapitalized Equipment		4400	6,610,000.00	6,066,100.00	-8.2%
TOTAL, BOOKS AND SUPPLIES			11,086,000.00	11,218,200.00	1.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	59,050.00	80,000.00	35.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,500.00	60,500.00	17.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,558,200.00	7,791,362.00	3.1%
Communications		5900	1,455.00	841.00	-42.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,670,205.00	7,932,703.00	3.4%
CAPITAL OUTLAY					
Land		6100	7,442,000.00	7,540,000.00	1.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	44,792,000.00	73,901,965.00	65.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,100,000.00	4,503,200.00	45.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,334,000.00	85,945,165.00	55.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			78,113,029.69	109,458,675.00	40.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	333,465.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			333,465.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			333,465.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	60.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	16,549,502.61	6,636,211.00	-59.9%
5) TOTAL, REVENUES			16,549,562.61	6,636,211.00	-59.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		78,113,029.69	109,458,675.00	40.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			78,113,029.69	109,458,675.00	40.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(61,563,467.08)	(102,822,464.00)	67.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	333,465.00	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			333,465.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,230,002.08)	(102,822,464.00)	67.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	270,404,008.10	209,174,006.02	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			270,404,008.10	209,174,006.02	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			270,404,008.10	209,174,006.02	-22.6%
2) Ending Balance, June 30 (E + F1e)			209,174,006.02	106,351,542.02	-49.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	209,174,006.02	106,351,542.02	-49.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,466,562.43	984,056.00	-32.9%
5) TOTAL, REVENUES			1,466,562.43	984,056.00	-32.9%
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	10,000.00	80,000.00	700.0%
5) Services and Other Operating Expenditures		5000-5999	95,000.00	115,000.00	21.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			105,000.00	195,000.00	85.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,361,562.43	789,056.00	-42.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,361,562.43	789,056.00	-42.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,227,803.86	14,589,366.29	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,227,803.86	14,589,366.29	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,227,803.86	14,589,366.29	10.3%
2) Ending Balance, June 30 (E + F1e)			14,589,366.29	15,378,422.29	5.4%
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	14,589,366.29	15,378,422.29	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	467,505.00	484,056.00
Net Increase (Decrease) in the Fair Value of Investments			8662	390,564.43	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	608,493.00	500,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			1,466,562.43	984,056.00	-32.9%
TOTAL, REVENUES			1,466,562.43	984,056.00	-32.9%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	23,000.00	New
Noncapitalized Equipment		4400	10,000.00	57,000.00	470.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	80,000.00	700.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	60,000.00	50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	40,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			95,000.00	115,000.00	21.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			105,000.00	195,000.00	85.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	1,466,562.43	984,056.00	-32.9%
5) TOTAL, REVENUES			1,466,562.43	984,056.00	-32.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		105,000.00	195,000.00	85.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			105,000.00	195,000.00	85.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,361,562.43	789,056.00	-42.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,361,562.43	789,056.00	-42.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,227,803.86	14,589,366.29	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,227,803.86	14,589,366.29	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,227,803.86	14,589,366.29	10.3%
2) Ending Balance, June 30 (E + F1e)			14,589,366.29	15,378,422.29	5.4%
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	14,589,366.29	15,378,422.29	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	14,589,366.29	15,378,422.29
Total, Restricted Balance		14,589,366.29	15,378,422.29

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	321,579.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	65,413.84	23,423.00	-64.2%
5) TOTAL, REVENUES			386,992.84	23,423.00	-93.9%
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)			386,992.84	23,423.00	-93.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	333,465.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(333,465.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,527.84	23,423.00	-56.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(23,708.72)	29,819.12	-225.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(23,708.72)	29,819.12	-225.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(23,708.72)	29,819.12	-225.8%
2) Ending Balance, June 30 (E + F1e)			29,819.12	53,242.12	78.6%
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	29,819.12	53,242.12	78.6%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	321,579.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			321,579.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	28,818.00	23,423.00	-18.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	36,595.84	0.00	-100.0%
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			65,413.84	23,423.00	-64.2%
TOTAL, REVENUES			386,992.84	23,423.00	-93.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	333,465.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			333,465.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(333,465.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	321,579.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	65,413.84	23,423.00	-64.2%
5) TOTAL, REVENUES			386,992.84	23,423.00	-93.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			386,992.84	23,423.00	-93.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	333,465.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(333,465.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,527.84	23,423.00	-56.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(23,708.72)	29,819.12	-225.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(23,708.72)	29,819.12	-225.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(23,708.72)	29,819.12	-225.8%
2) Ending Balance, June 30 (E + F1e)			29,819.12	53,242.12	78.6%
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	29,819.12	53,242.12	78.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24	2024-25
			Estimated Actuals	Budget
	7710	State School Facilities Projects	29,819.12	53,242.12
Total, Restricted Balance			29,819.12	53,242.12

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,738,952.96	91,738,952.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,738,952.96	91,738,952.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,738,952.96	91,738,952.96	0.0%
2) Ending Balance, June 30 (E + F1e)			91,738,952.96	91,738,952.96	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					
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	91,738,952.96	91,738,952.96	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,738,952.96	91,738,952.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,738,952.96	91,738,952.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,738,952.96	91,738,952.96	0.0%
2) Ending Balance, June 30 (E + F1e)			91,738,952.96	91,738,952.96	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	91,738,952.96	91,738,952.96	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	164,377.37	0.00	-100.0%
5) TOTAL, REVENUES			164,377.37	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			164,377.37	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,091,068.80	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,091,068.80)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,926,691.43)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,926,691.43	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,926,691.43	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,926,691.43	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24		2024-25 Budget	Percent Difference
			Estimated	Actuals		
c) Accumulated Depreciation - Land Improvements		9425		0.00		
d) Buildings		9430		0.00		
e) Accumulated Depreciation - Buildings		9435		0.00		
f) Equipment		9440		0.00		
g) Accumulated Depreciation - Equipment		9445		0.00		
h) Work in Progress		9450		0.00		
i) Lease Assets		9460		0.00		
j) Accumulated Amortization-Lease Assets		9465		0.00		
k) Subscription Assets		9470		0.00		
l) Accumulated Amortization-Subscription Assets		9475		0.00		
11) TOTAL, ASSETS				0.00		
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS				0.00		
I. LIABILITIES						
1) Accounts Payable		9500		0.00		
2) Due to Grantor Governments		9590		0.00		
3) Due to Other Funds		9610		0.00		
4) Current Loans		9640				
5) Unearned Revenue		9650		0.00		
6) Long-Term Liabilities						
a) Subscription Liability		9660		0.00		
b) Net Pension Liability		9663		0.00		
c) Total/Net OPEB Liability		9664		0.00		
d) Compensated Absences		9665		0.00		
e) COPs Payable		9666		0.00		
f) Leases Payable		9667		0.00		
g) Lease Revenue Bonds Payable		9668		0.00		
h) Other General Long-Term Liabilities		9669		0.00		
7) TOTAL, LIABILITIES				0.00		
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690		0.00		
2) TOTAL, DEFERRED INFLOWS				0.00		
K. NET POSITION						
Net Position, June 30 (G11 + H2) - (I7 + J2)				0.00		
FEDERAL REVENUE						
Child Nutrition Programs		8220		0.00	0.00	0.0%
Donated Food Commodities		8221		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						
Child Nutrition Programs		8520		0.00	0.00	0.0%
All Other State Revenue		8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE				0.00	0.00	0.0%
OTHER LOCAL REVENUE						
Other Local Revenue						
Sales						
Sale of Equipment/Supplies		8631		0.00	0.00	0.0%
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		164,377.37	0.00	-100.0%
Other Local Revenue						
All Other Local Revenue		8699		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE				164,377.37	0.00	-100.0%
TOTAL, REVENUES				164,377.37	0.00	-100.0%
CERTIFICATED SALARIES						
Certificated Supervisors' and Administrators' Salaries		1300		0.00	0.00	0.0%
Other Certificated Salaries		1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES				0.00	0.00	0.0%
CLASSIFIED SALARIES						

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES					
			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	3,091,068.80	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,091,068.80	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(3,091,068.80)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	164,377.37	0.00	-100.0%
5) TOTAL, REVENUES			164,377.37	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			164,377.37	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,091,068.80	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,091,068.80)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,926,691.43)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,926,691.43	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,926,691.43	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,926,691.43	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,030,448.64	15,236,175.00	1.4%
5) TOTAL, REVENUES			15,030,448.64	15,236,175.00	1.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,027.00	30,000.00	-0.1%
5) Services and Other Operating Expenses		5000-5999	14,105,276.32	15,824,000.00	12.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,135,303.32	15,854,000.00	12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			895,145.32	(617,825.00)	-169.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			995,145.32	(517,825.00)	-152.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,062,497.17	7,057,642.49	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,062,497.17	7,057,642.49	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,062,497.17	7,057,642.49	16.4%
2) Ending Net Position, June 30 (E + F1e)			7,057,642.49	6,539,817.49	-7.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,057,642.49	6,539,817.49	-7.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	60.00	175.00	191.7%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	14,536,070.66	14,986,000.00	3.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	494,317.98	250,000.00	-49.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,030,448.64	15,236,175.00	1.4%
TOTAL, REVENUES			15,030,448.64	15,236,175.00	1.4%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,027.00	5,000.00	-0.5%
Noncapitalized Equipment		4400	25,000.00	25,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,027.00	30,000.00	-0.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	139,043.00	145,000.00	4.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	399,533.32	300,000.00	-24.9%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	13,566,700.00	15,379,000.00	13.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,105,276.32	15,824,000.00	12.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			14,135,303.32	15,854,000.00	12.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%
(a - b + c - d + e)			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,030,448.64	15,236,175.00	1.4%
5) TOTAL, REVENUES			15,030,448.64	15,236,175.00	1.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		14,135,303.32	15,854,000.00	12.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			14,135,303.32	15,854,000.00	12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			895,145.32	(617,825.00)	-169.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			995,145.32	(517,825.00)	-152.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,062,497.17	7,057,642.49	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,062,497.17	7,057,642.49	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,062,497.17	7,057,642.49	16.4%
2) Ending Net Position, June 30 (E + F1e)			7,057,642.49	6,539,817.49	-7.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,057,642.49	6,539,817.49	-7.3%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,828,017.64	1,530,000.00	-16.3%
5) TOTAL, REVENUES			1,828,017.64	1,530,000.00	-16.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,849,134.92	1,923,000.00	4.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,849,134.92	1,923,000.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,117.28)	(393,000.00)	1,761.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,117.28)	(393,000.00)	1,761.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,486,444.00	13,465,326.72	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,486,444.00	13,465,326.72	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,486,444.00	13,465,326.72	-0.2%
2) Ending Net Position, June 30 (E + F1e)			13,465,326.72	13,072,326.72	-2.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,465,326.72	13,072,326.72	-2.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,828,017.64	1,530,000.00	-16.3%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,828,017.64	1,530,000.00	-16.3%
TOTAL, REVENUES			1,828,017.64	1,530,000.00	-16.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,849,134.92	1,923,000.00	4.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,849,134.92	1,923,000.00	4.0%
TOTAL, EXPENSES			1,849,134.92	1,923,000.00	4.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,828,017.64	1,530,000.00	-16.3%
5) TOTAL, REVENUES			1,828,017.64	1,530,000.00	-16.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,849,134.92	1,923,000.00	4.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,849,134.92	1,923,000.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,117.28)	(393,000.00)	1,761.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,117.28)	(393,000.00)	1,761.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,486,444.00	13,465,326.72	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,486,444.00	13,465,326.72	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,486,444.00	13,465,326.72	-0.2%
2) Ending Net Position, June 30 (E + F1e)			13,465,326.72	13,072,326.72	-2.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,465,326.72	13,072,326.72	-2.9%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,140.00	52,000.00	-50.5%
5) TOTAL, REVENUES			105,140.00	52,000.00	-50.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	40,533.00	38,651.00	-4.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			40,533.00	38,651.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,607.00	13,349.00	-79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			64,607.00	13,349.00	-79.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	632,465.59	697,072.59	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			632,465.59	697,072.59	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			632,465.59	697,072.59	10.2%
2) Ending Net Position, June 30 (E + F1e)			697,072.59	710,421.59	1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	697,072.59	710,421.59	1.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	105,140.00	52,000.00	-50.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,140.00	52,000.00	-50.5%
TOTAL, REVENUES			105,140.00	52,000.00	-50.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	40,533.00	38,651.00	-4.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			40,533.00	38,651.00	-4.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			40,533.00	38,651.00	-4.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,140.00	52,000.00	-50.5%
5) TOTAL, REVENUES			105,140.00	52,000.00	-50.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		40,533.00	38,651.00	-4.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			40,533.00	38,651.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			64,607.00	13,349.00	-79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			64,607.00	13,349.00	-79.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	632,465.59	697,072.59	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			632,465.59	697,072.59	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			632,465.59	697,072.59	10.2%
2) Ending Net Position, June 30 (E + F1e)			697,072.59	710,421.59	1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	697,072.59	710,421.59	1.9%

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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,887.60	18,781.71	20,620.08	18,266.69	18,164.34	19,659.31
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,887.60	18,781.71	20,620.08	18,266.69	18,164.34	19,659.31
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	169.96	170.22	171.21	162.06	162.32	162.06
c. Special Education-NPS/LCI	7.58	8.02	7.75	7.23	7.64	7.23
d. Special Education Extended Year	7.55	7.55	7.55	7.20	7.20	7.20
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	185.09	185.79	186.51	176.49	177.16	176.49
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,072.69	18,967.50	20,806.59	18,443.18	18,341.50	19,835.80
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			103,986,190.37	93,509,654.36	68,666,570.96	61,853,809.30	45,835,792.56	48,853,627.05	66,108,517.90	78,565,963.75
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,934,604.90	5,934,604.90	21,734,966.57	10,682,288.82	10,682,288.82	21,734,966.57	10,682,288.82	10,682,288.82
Property Taxes	8020-8079		1,391,320.80	570,441.53	473,049.07	9,210,543.70	24,389,853.62	27,756,849.96	33,823,008.65	1,057,403.81
Miscellaneous Funds	8080-8099		0.00	(1,205,100.06)	(2,410,200.12)	(1,606,800.08)	(1,606,800.08)	(1,606,800.08)	(1,606,800.08)	(1,606,800.08)
Federal Revenue	8100-8299		373,537.59	646,616.20	1,160,230.38	457,017.58	618,317.90	1,229,561.22	1,579,045.25	651,394.50
Other State Revenue	8300-8599		730,711.47	131,348.28	1,805,549.94	1,692,863.13	843,629.18	3,102,975.26	797,901.20	312,857.97
Other Local Revenue	8600-8799		3,212,513.76	246,234.99	1,680,912.37	1,536,453.06	1,782,023.49	1,643,811.80	3,391,481.48	978,177.84
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			11,642,688.52	6,324,145.84	24,444,508.21	21,972,366.21	36,709,312.93	53,861,364.73	48,666,925.32	12,075,322.86
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		794,894.22	16,792,140.45	16,113,168.30	16,676,218.37	15,980,685.93	16,295,331.56	16,162,849.19	16,013,806.52
Classified Salaries	2000-2999		2,377,548.63	3,441,300.34	3,483,680.88	3,386,205.63	3,458,252.55	4,051,580.20	3,526,061.43	3,403,157.84
Employee Benefits	3000-3999		7,143,811.85	9,188,297.11	9,295,275.99	9,319,049.07	8,689,062.34	9,449,801.03	8,867,360.47	8,926,793.18
Books and Supplies	4000-4999		174,821.25	327,513.23	525,570.21	719,201.34	469,140.57	566,509.36	474,672.88	672,729.87
Services	5000-5999		1,991,742.81	2,218,445.24	3,281,787.61	4,668,990.59	3,416,729.53	4,636,604.53	4,145,415.92	4,857,909.29
Capital Outlay	6000-6999		0.00	0.00	12,757.61	9,094.54	2,248.37	5,355.67	41,127.51	4,446.22
Other Outgo	7000-7499		350,395.84	610,131.63	785,948.94	698,671.20	775,382.21	463,345.05	564,838.02	920,585.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	40,059.53	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			12,833,214.60	32,577,828.00	33,498,189.54	35,517,490.27	32,791,501.50	35,468,527.40	33,782,325.42	34,799,427.92
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	10,500.00	10,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	17,540,881.00	196,850.86	1,657,567.61	650,434.74	291,749.22	390,780.92	111,651.69	(111,651.69)	78,156.18
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	211,525.00	32,397.58	27,341.62	(22,321.62)	12,204.20	(25,479.81)	15,679.88	34,299.74	(16,659.87)
Prepaid Expenditures	9330	1,900,000.00	1,900,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		19,662,906.00	2,139,748.44	1,684,909.23	628,113.12	303,953.42	365,301.11	127,331.57	(77,351.95)	61,496.31
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	21,722,825.00	6,000,532.37	274,310.47	(1,612,806.55)	2,776,846.10	1,265,278.05	1,265,278.05	2,349,802.10	2,711,310.20
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	5,425,226.00	5,425,226.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	2,689,233.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		29,837,284.94	11,425,758.37	274,310.47	(1,612,806.55)	2,776,846.10	1,265,278.05	1,265,278.05	2,349,802.10	2,711,310.20
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(10,174,378.94)	(9,286,009.93)	1,410,598.76	2,240,919.67	(2,472,892.68)	(899,976.94)	(1,137,946.48)	(2,427,154.05)	(2,649,813.89)
E. NET INCREASE/DECREASE (B - C + D)			(10,476,536.01)	(24,843,083.40)	(6,812,761.66)	(16,018,016.74)	3,017,834.49	17,254,890.85	12,457,445.85	(25,373,918.95)
F. ENDING CASH (A + E)			93,509,654.36	68,666,570.96	61,853,809.30	45,835,792.56	48,853,627.05	66,108,517.90	78,565,963.75	53,192,044.80
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		53,192,044.80	51,606,127.47	67,615,115.28	48,701,973.05				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	21,734,966.57	10,682,288.82	10,682,288.82	21,734,966.57	0.00	0.00	162,902,809.00	162,902,809.00
Property Taxes	8020-8079	12,591,453.24	35,798,684.18	1,544,366.09	(9,474,894.65)	0.00	0.00	139,132,080.00	139,132,080.00
Miscellaneous Funds	8080-8099	(2,811,899.86)	(1,405,949.51)	(1,405,949.51)	(1,405,950.35)	(1,405,951.19)	0.00	(20,085,001.00)	(20,085,001.00)
Federal Revenue	8100-8299	5,126.11	2,287,917.72	103,288.80	(902,238.25)	5,939,336.00	0.00	14,149,151.00	14,149,151.00
Other State Revenue	8300-8599	2,159,019.07	378,183.66	1,572,010.60	18,363,444.74	4,669,292.50	0.00	36,559,787.00	36,559,787.00
Other Local Revenue	8600-8799	1,758,646.89	1,313,849.65	822,708.80	491,896.14	1,674,857.00	0.00	20,533,567.27	20,533,567.28
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		35,437,312.02	49,054,974.52	13,318,713.60	28,807,224.20	10,877,534.31	0.00	353,192,393.27	353,192,393.28
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	16,245,650.67	16,096,608.00	16,113,168.30	1,383,302.48	935,139.00	0.00	165,602,962.99	165,602,963.00
Classified Salaries	2000-2999	3,971,057.16	3,466,728.66	3,818,487.19	3,705,838.49	290,647.00	0.00	42,380,546.00	42,380,546.00
Employee Benefits	3000-3999	9,176,410.56	9,140,750.94	9,342,822.16	20,096,261.13	229,726.00	0.00	118,865,421.83	118,865,421.82
Books and Supplies	4000-4999	735,798.29	1,097,611.89	600,809.73	3,429,317.37	1,270,940.00	0.00	11,064,635.99	11,064,636.00
Services	5000-5999	5,516,425.88	4,226,381.08	3,934,906.52	4,881,387.85	6,200,043.00	0.00	53,976,769.85	53,976,769.84
Capital Outlay	6000-6999	39,207.56	26,652.04	38,550.73	73,185.75	0.00	0.00	252,626.00	252,626.00
Other Outgo	7000-7499	3,295,075.98	1,877,125.12	508,932.76	1,408,917.25	2,000,000.00	0.00	14,259,349.00	14,259,349.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	59,940.47	0.00	0.00	100,000.00	100,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		38,979,626.10	35,931,857.73	34,357,677.39	35,038,150.79	10,926,495.00	0.00	406,502,311.66	406,502,311.66
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	10,500.00	
Accounts Receivable	9200-9299	116,516.91	1,060,691.07	502,432.61	4,397,836.88	8,197,864.00	0.00	17,540,881.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	32,339.76	17,639.87	(31,359.76)	(64,556.59)	200,000.00	0.00	211,525.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	(1,900,000.00)	1,900,000.00	0.00	1,900,000.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		148,856.67	1,078,330.94	471,072.85	2,433,280.29	10,297,864.00	0.00	19,662,906.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,807,540.08)	(1,807,540.08)	(1,654,748.71)	(1,145,243.92)	13,107,347.00	0.00	21,722,825.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	5,425,226.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	1,203,146.50	1,486,087.44	0.00	2,689,233.94	
SUBTOTAL		(1,807,540.08)	(1,807,540.08)	(1,654,748.71)	57,902.58	14,593,434.44	0.00	29,837,284.94	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		1,956,396.75	2,885,871.02	2,125,821.56	2,375,377.71	(4,295,570.44)	0.00	(10,174,378.94)	
E. NET INCREASE/DECREASE (B - C + D)		(1,585,917.33)	16,008,987.81	(18,913,142.23)	(3,855,548.88)	(4,344,531.13)	0.00	(63,484,297.33)	(53,309,918.38)
F. ENDING CASH (A + E)		51,606,127.47	67,615,115.28	48,701,973.05	44,846,424.17				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								40,501,893.04	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			44,846,424.17	36,131,674.21	11,102,181.24	2,395,498.69	(12,905,605.36)	(7,921,296.08)	8,796,545.77	22,248,730.28
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,861,222.85	5,861,222.85	20,595,427.38	10,550,201.13	10,550,201.13	20,595,427.38	10,550,201.13	10,550,201.13
Property Taxes	8020-8079		1,419,147.22	581,850.36	482,510.05	9,394,754.57	24,877,650.70	28,311,986.96	34,499,468.82	1,078,551.88
Miscellaneous Funds	8080-8099		0.00	(1,274,666.10)	(2,549,332.20)	(1,699,554.80)	(1,699,554.80)	(1,699,554.80)	(1,699,554.80)	(1,699,554.80)
Federal Revenue	8100-8299		334,001.04	578,176.05	1,037,427.49	408,645.22	552,872.94	1,099,420.11	1,411,913.51	582,504.43
Other State Revenue	8300-8599		689,136.11	129,856.40	1,697,926.66	1,592,775.98	2,184,532.92	2,952,150.77	757,666.22	305,061.11
Other Local Revenue	8600-8799		3,213,289.55	246,290.34	1,617,020.00	1,536,818.22	1,782,448.29	1,579,910.42	3,392,297.18	978,407.41
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			11,516,796.77	6,122,729.90	22,880,979.38	21,783,640.32	38,248,151.18	52,839,340.84	48,911,992.06	11,795,171.16
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		789,998.81	16,688,724.88	16,013,934.23	16,573,516.72	15,882,267.76	16,194,975.62	16,063,309.15	15,915,184.38
Classified Salaries	2000-2999		2,394,550.02	3,465,908.41	3,508,592.01	3,410,419.73	3,482,981.85	4,080,552.27	3,551,275.62	3,427,493.17
Employee Benefits	3000-3999		7,318,307.40	9,412,731.48	9,522,323.44	9,546,677.21	8,901,302.35	9,680,622.93	9,083,955.61	9,144,840.03
Books and Supplies	4000-4999		143,310.96	268,481.30	430,839.92	589,570.42	384,581.32	464,400.08	389,116.48	551,475.10
Services	5000-5999		1,894,597.97	2,110,243.27	3,121,722.40	4,441,266.25	3,250,082.70	4,410,459.78	3,943,228.30	4,620,970.66
Capital Outlay	6000-6999		0.00	0.00	10,691.91	7,621.96	1,884.32	4,488.49	34,468.18	3,726.29
Other Outgo	7000-7499		350,395.84	610,131.63	785,948.94	698,671.20	775,382.21	463,345.05	564,838.02	920,585.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	40,059.53	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			12,891,161.00	32,556,220.97	33,394,052.85	35,307,803.02	32,678,482.51	35,298,844.22	33,630,191.36	34,584,274.63
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	10,500.00	10,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	20,481,349.00	188,519.13	1,588,017.17	623,142.93	279,507.61	374,384.01	106,966.86	(106,966.86)	74,876.80
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	200,000.00	23,709.42	20,009.33	(16,335.57)	8,931.36	(18,646.81)	11,474.96	25,101.48	(12,192.15)
Prepaid Expenditures	9330	1,900,000.00	1,900,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		22,591,849.00	2,122,728.55	1,608,026.50	606,807.36	288,438.97	355,737.20	118,441.82	(81,865.38)	62,684.65
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	25,439,793.00	4,463,114.28	204,028.40	(1,199,583.56)	2,065,380.32	941,096.59	941,096.59	1,747,750.81	2,016,635.55
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	1,486,086.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		31,925,879.81	9,463,114.28	204,028.40	(1,199,583.56)	2,065,380.32	941,096.59	941,096.59	1,747,750.81	2,016,635.55
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(9,334,030.81)	(7,340,385.73)	1,403,998.10	1,806,390.92	(1,776,941.35)	(585,359.39)	(822,654.77)	(1,829,616.19)	(1,953,950.90)
E. NET INCREASE/DECREASE (B - C + D)			(8,714,749.96)	(25,029,492.97)	(8,706,682.55)	(15,301,104.05)	4,984,309.28	16,717,841.85	13,452,184.51	(24,743,054.37)
F. ENDING CASH (A + E)			36,131,674.21	11,102,181.24	2,395,498.69	(12,905,605.36)	(7,921,296.08)	8,796,545.77	22,248,730.28	(2,494,324.09)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		(2,494,324.09)	(4,545,539.78)	11,959,162.97	(7,525,552.55)				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	20,595,427.38	10,550,201.13	10,550,201.13	20,595,427.38	0.00	0.00	157,405,362.00	157,405,362.00
Property Taxes	8020-8079	12,843,282.30	36,514,657.87	1,575,253.41	(9,664,392.54)	0.00	0.00	141,914,721.60	141,914,721.60
Miscellaneous Funds	8080-8099	(2,974,220.60)	(1,487,109.86)	(1,487,109.86)	(1,487,110.75)	(1,487,111.64)	0.00	(21,244,435.01)	(21,244,435.00)
Federal Revenue	8100-8299	4,527.71	2,045,756.40	92,356.35	(1,396,046.52)	5,900,000.00	0.00	12,651,554.73	12,651,554.72
Other State Revenue	8300-8599	2,071,323.32	366,018.03	1,480,005.69	17,890,992.66	4,630,000.00	0.00	36,747,445.87	36,747,445.87
Other Local Revenue	8600-8799	1,694,773.40	1,314,160.74	822,900.60	502,978.78	1,600,000.00	0.00	20,281,294.93	20,281,294.93
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		34,235,113.51	49,303,684.31	13,033,607.32	26,441,849.01	10,642,888.36	0.00	347,755,944.12	347,755,944.12
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	16,145,600.70	15,997,475.92	16,013,934.23	1,364,163.20	940,000.00	0.00	164,583,085.60	164,583,085.58
Classified Salaries	2000-2999	3,999,453.43	3,491,518.57	3,845,792.46	3,734,063.59	291,000.00	0.00	42,683,601.13	42,683,601.15
Employee Benefits	3000-3999	9,400,554.60	9,364,023.94	9,571,030.98	20,592,471.97	230,000.00	0.00	121,768,841.94	121,768,841.93
Books and Supplies	4000-4999	603,175.89	899,775.16	492,518.06	2,573,069.43	1,280,000.00	0.00	9,070,314.12	9,070,314.11
Services	5000-5999	5,247,368.91	4,020,244.48	3,742,986.24	4,710,487.52	6,200,000.00	0.00	51,713,658.48	51,344,118.48
Capital Outlay	6000-6999	32,859.10	22,336.57	32,308.62	61,335.57	0.00	0.00	211,721.01	211,721.00
Other Outgo	7000-7499	3,295,075.98	1,877,125.12	1,508,932.76	605,018.61	2,000,000.00	0.00	14,455,450.36	14,455,450.36
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	59,940.47	0.00	0.00	100,000.00	100,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		38,724,088.61	35,672,499.76	35,207,503.35	33,700,550.36	10,941,000.00	0.00	404,586,672.64	404,217,132.61
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	10,500.00	
Accounts Receivable	9200-9299	1,069,668.60	1,516,185.17	1,481,350.87	5,285,696.71	8,000,000.00	0.00	20,481,349.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	23,667.11	12,909.33	(22,949.92)	(55,678.54)	200,000.00	0.00	200,000.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	(1,900,000.00)	1,900,000.00	0.00	1,900,000.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,093,335.71	1,529,094.50	1,458,400.95	3,330,018.17	10,100,000.00	0.00	22,591,849.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,344,423.70)	(1,344,423.70)	(1,230,779.56)	5,179,900.98	13,000,000.00	0.00	25,439,793.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	850,702.53	635,384.28	0.00	1,486,086.81	
SUBTOTAL		(1,344,423.70)	(1,344,423.70)	(1,230,779.56)	6,030,603.51	13,635,384.28	0.00	31,925,879.81	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		2,437,759.41	2,873,518.20	2,689,180.51	(2,700,585.34)	(3,535,384.28)	0.00	(9,334,030.81)	
E. NET INCREASE/DECREASE (B - C + D)		(2,051,215.69)	16,504,702.75	(19,484,715.52)	(9,959,286.69)	(3,833,495.92)	0.00	(66,164,759.33)	(56,461,188.49)
F. ENDING CASH (A + E)		(4,545,539.78)	11,959,162.97	(7,525,552.55)	(17,484,839.24)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(21,318,335.16)	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	157,896,103.14	301	0.00	303	157,896,103.14	305	3,299,318.56		307	154,596,784.58	309	
2000 - Classified Salaries	39,939,424.67	311	44,170.86	313	39,895,253.81	315	2,093,405.00		317	37,801,848.81	319	
3000 - Employee Benefits	107,563,575.34	321	2,943.96	323	107,560,631.38	325	2,661,704.42		327	104,898,926.96	329	
4000 - Books, Supplies Equip Replace. (6500)	9,633,789.23	331	172,623.47	333	9,461,165.76	335	2,887,644.02		337	6,573,521.74	339	
5000 - Services . . . & 7300 - Indirect Costs	50,962,575.47	341	1,137,746.85	343	49,824,828.62	345	14,104,222.95		347	35,720,605.67	349	
TOTAL					364,637,982.71	365			TOTAL		339,591,687.76	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	115,123,682.56	375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,668,657.02	380
3. STRS.	3101 & 3102	30,525,861.40	382
4. PERS.	3201 & 3202	3,021,064.30	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,503,619.84	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	27,069,698.84	385
7. Unemployment Insurance.	3501 & 3502	58,744.71	390
8. Workers' Compensation Insurance.	3601 & 3602	1,942,219.46	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		188,913,548.13	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		354,901.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		188,558,647.13	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.53%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	55.53%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	339,591,687.76
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	165,602,963.00	301	0.00	303	165,602,963.00	305	3,171,575.00		307	162,431,388.00	309
2000 - Classified Salaries	42,380,546.00	311	175,768.00	313	42,204,778.00	315	2,197,357.00		317	40,007,421.00	319
3000 - Employee Benefits	118,865,421.82	321	0.00	323	118,865,421.82	325	2,810,644.74		327	116,054,777.08	329
4000 - Books, Supplies Equip Replace. (6500)	11,064,636.00	331	1,700,000.00	333	9,364,636.00	335	2,312,186.00		337	7,052,450.00	339
5000 - Services . . & 7300 - Indirect Costs	53,055,208.84	341	1,800,000.00	343	51,255,208.84	345	14,806,456.84		347	36,448,752.00	349
TOTAL					387,293,007.66	365	TOTAL			361,994,788.08	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	196,954,787.95	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	623,305.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	196,331,482.95	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	54.24%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%	
2. Percentage spent by this district (Part II, Line 15)	54.24%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	361,994,788.08	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	379,590,027.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	25,450,958.07
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	95,787.66
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	413,266.03
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,412,498.00
4. Other Transfers Out	All	9200	7200-7299	5,151,053.00
5. Interfund Transfers Out	All	9300	7600-7629	100,000.24
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,172,604.93
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				345,966,464.85
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				18,967.50
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,239.96

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	307,241,482.61	15,831.89
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	307,241,482.61	15,831.89
B. Required effort (Line A.2 times 90%)	276,517,334.35	14,248.70
C. Current year expenditures (Line I.E and Line II.B)	345,966,464.85	18,239.96
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 10,816,275.06
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 294,582,828.09

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.67%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 11,421,797.58
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,484,934.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,126,322.84
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,033,054.42
9. Carry-Forward Adjustment (Part IV, Line F)	619,182.34
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,652,236.75
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	197,323,914.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	46,226,617.48
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	50,010,083.61
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,596,024.92
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	95,787.66
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,545,653.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	127,095.94
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	29,563,672.76
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,259,227.21
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,428,333.11
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,527,681.83
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,134,561.92
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	352,838,654.21
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.26%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.44%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	15,033,054.42
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(4,181,551.11)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.90%) times Part III, Line B19); zero if negative	619,182.34
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.90%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.75%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	619,182.34
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	619,182.34

Approved
indirect cost
rate: 2.90%

Highest rate
used in any
program: 3.75%

Note: In one or more
resources, the rate
used is greater than
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,840,725.00	111,381.00	2.90%
01	3060	157,350.00	4,563.00	2.90%
01	3061	14,121.00	409.00	2.90%
01	3182	313,534.00	9,092.00	2.90%
01	3213	8,467,810.17	317,835.00	3.75%
01	3227	764,282.00	22,164.00	2.90%
01	3310	3,907,104.00	113,306.00	2.90%
01	3311	3,771.00	109.00	2.89%
01	3312	568,219.00	16,478.00	2.90%
01	3327	212,166.00	6,153.00	2.90%
01	3410	584,099.13	16,938.87	2.90%
01	3550	366,907.00	10,640.00	2.90%
01	4124	802,744.00	23,279.00	2.90%
01	4127	256,000.05	7,424.00	2.90%
01	4203	655,837.00	19,019.00	2.90%
01	5634	14,672.96	425.00	2.90%
01	5810	47,962.00	36.00	0.08%
01	6266	1,443,477.15	41,860.85	2.90%
01	6385	93,890.00	2,722.00	2.90%
01	6388	1,760,469.00	51,053.00	2.90%
01	6500	39,410,230.00	1,142,896.00	2.90%
01	6520	482,979.00	14,006.00	2.90%
01	6546	936,666.00	27,163.00	2.90%
01	6762	4,065,282.00	117,893.00	2.90%
01	7220	295,969.00	8,583.00	2.90%
01	7412	741,477.00	21,502.00	2.90%
01	7435	1,811,910.21	52,545.00	2.90%
01	8150	10,570,342.00	306,540.00	2.90%
01	9010	4,307,731.00	18,007.00	0.42%
11	6391	6,876,379.96	199,415.01	2.90%
12	6105	3,622,666.52	105,057.33	2.90%
12	7810	383,290.57	11,115.43	2.90%
13	5310	6,759,984.93	196,039.00	2.90%
13	5320	374,576.99	10,862.00	2.90%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	(.26)		2,421,152.27	2,421,152.01
2. State Lottery Revenue	8560	3,985,963.00		1,997,863.00	5,983,826.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,985,962.74	0.00	4,419,015.27	8,404,978.01
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,765,603.81		0.00	2,765,603.81
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,220,359.19		0.00	1,220,359.19
4. Books and Supplies	4000-4999	0.00		2,550,674.00	2,550,674.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,985,963.00	0.00	2,550,674.00	6,536,637.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	(.26)	0.00	1,868,341.27	1,868,341.01
D. COMMENTS:					

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

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	281,949,888.00	-1.37%	278,075,648.60	0.18%	278,589,878.04
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,559,214.00	0.28%	9,585,840.48	0.48%	9,632,138.85
4. Other Local Revenues	8600-8799	9,126,540.28	-2.71%	8,879,018.46	-0.30%	8,852,551.47
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	(70,262,390.08)	2.10%	(71,735,287.07)	2.25%	(73,347,673.00)
6. Total (Sum lines A1 thru A5c)		230,373,252.20	-2.42%	224,805,220.47	-0.48%	223,726,895.36
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				129,570,109.00		133,543,434.80
b. Step & Column Adjustment				1,922,846.02		1,982,445.89
c. Cost-of-Living Adjustment				(1,626,407.26)		0.00
d. Other Adjustments				3,676,887.04		395,913.19
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	129,570,109.00	3.07%	133,543,434.80	1.78%	135,921,793.88
2. Classified Salaries						
a. Base Salaries				25,927,251.00		26,115,223.57
b. Step & Column Adjustment				518,545.02		522,304.47
c. Cost-of-Living Adjustment				(330,572.45)		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,927,251.00	0.73%	26,115,223.57	2.00%	26,637,528.04
3. Employee Benefits	3000-3999	77,000,151.74	5.04%	80,880,288.76	4.68%	84,669,394.49
4. Books and Supplies	4000-4999	1,264,893.00	2.86%	1,301,068.94	2.87%	1,338,409.62
5. Services and Other Operating Expenditures	5000-5999	25,923,574.00	2.87%	26,668,345.00	16.98%	31,195,583.01
6. Capital Outlay	6000-6999	17,626.00	0.00%	17,626.00	0.00%	17,626.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,690,775.00	2.55%	7,886,876.36	2.70%	8,099,441.90
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,932,961.00)	-0.73%	(4,897,187.95)	-3.94%	(4,704,069.52)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		262,561,418.74	3.45%	271,615,675.48	4.29%	283,275,707.42

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(32,188,166.54)		(46,810,455.01)		(59,548,812.06)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		61,450,938.95		29,262,772.41		(17,547,682.60)
2. Ending Fund Balance (Sum lines C and D1)		29,262,772.41		(17,547,682.60)		(77,096,494.66)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	276,821.00		276,821.00		276,821.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	14,139,897.06		0.00		0.00
d. Assigned	9780	2,650,985.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,195,069.35		12,126,513.98		12,344,014.24
2. Unassigned/Unappropriated	9790	0.00		(29,951,017.58)		(89,717,329.90)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,262,772.41		(17,547,682.60)		(77,096,494.66)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,195,069.35		12,126,513.98		12,344,014.24
c. Unassigned/Unappropriated	9790	0.00		(29,951,017.58)		(89,717,329.90)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		12,195,069.35		(17,824,503.60)		(77,373,315.66)
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.						
See Attached						

Unrestricted

Certificated			
2025/26		2026/27	
Transfer Summer School hourly salaries from restricted resources 3010 (Title I) and 7435 (Learning Recovery Emergency Block Grant)	1,685,973.83	Transfer 13.0 FTE from one time Arts & Music Block Grant (resource code 6762) to Unrestricted General Fund	1,776,288.19
Transfer 0.4 FTE from depleted restricted resource code 5810 (ROTC)	43,495.36	Reduce 15.0 Certificated FTE for Declining Enrollment	(1,380,375.00)
Transfer 17.5 FTE from one time Learning Recovery Emergency Block Grant to Unrestricted General Fund	3,327,792.85		
Reduce 15.0 Certificated FTE for Declining Enrollment	(1,380,375.00)		
Total	3,676,887.04	Total	395,913.19

Classified			
2025/26		2026/27	
Total	-	Total	-

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	14,149,151.00	-10.58%	12,651,554.72	0.04%	12,656,698.95
3. Other State Revenues	8300-8599	27,000,573.00	0.60%	27,161,605.39	-4.65%	25,897,453.85
4. Other Local Revenues	8600-8799	11,407,027.00	-0.04%	11,402,276.47	-0.01%	11,401,613.61
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	70,262,390.08	2.10%	71,735,287.07	2.25%	73,347,673.00
6. Total (Sum lines A1 thru A5c)		122,819,141.08	0.11%	122,950,723.65	0.29%	123,303,439.41
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,032,854.00		31,039,650.78
b. Step & Column Adjustment				540,492.95		465,594.75
c. Cost-of-Living Adjustment				(457,166.83)		0.00
d. Other Adjustments				(5,076,529.34)		(2,198,619.28)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,032,854.00	-13.86%	31,039,650.78	-5.58%	29,306,626.25
2. Classified Salaries						
a. Base Salaries				16,453,295.00		16,568,377.58
b. Step & Column Adjustment				329,065.90		331,367.59
c. Cost-of-Living Adjustment				(209,779.52)		0.00
d. Other Adjustments				(4,203.80)		(4,162.34)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,453,295.00	0.70%	16,568,377.58	1.97%	16,895,582.83
3. Employee Benefits	3000-3999	41,865,270.08	-2.33%	40,888,553.17	-0.06%	40,862,742.63
4. Books and Supplies	4000-4999	9,799,743.00	-20.72%	7,769,245.17	-15.37%	6,575,330.06
5. Services and Other Operating Expenditures	5000-5999	28,053,195.84	-12.04%	24,675,773.48	-6.01%	23,193,508.47
6. Capital Outlay	6000-6999	235,000.00	-17.41%	194,095.00	-56.21%	85,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,490,135.00	0.00%	7,490,135.00	0.00%	7,490,135.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,011,400.00	-0.89%	3,975,626.95	-4.86%	3,782,508.52
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		143,940,892.92	-7.88%	132,601,457.13	-3.33%	128,191,433.76
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(21,121,751.84)		(9,650,733.48)		(4,887,994.35)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		41,497,647.98		20,375,896.14		10,725,162.66
2. Ending Fund Balance (Sum lines C and D1)		20,375,896.14		10,725,162.66		5,837,168.31
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	20,375,896.14		10,725,162.66		5,837,168.31
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,375,896.14		10,725,162.66		5,837,168.31
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Restricted

Certificated			
2025/26		2026/27	
Transfer Summer School hourly salaries from restricted resources 3010 (Title I) and 7435 (Learning Recovery Emergency Block Grant)	(1,685,973.83)	Transfer 13.0 FTE from one time Arts & Music Block Grant (resource code 6762) to Unrestricted General Fund	(1,776,288.19)
Transfer 0.4 FTE from depleted restricted resource code 5810 (ROTC)	(43,495.36)		
Transfer 17.5 FTE from one time Learning Recovery Emergency Block Grant to Unrestricted General Fund	(3,327,792.85)		
Other Adjustments in Certificated hourly salaries due to the reduction of Categorical Grants	(19,267.30)	Other Adjustments in Certificated hourly salaries due to the reduction of Categorical Grants	(422,331.09)
Total	(5,076,529.34)	Total	(2,198,619.28)

Classified			
2025/26		2026/27	
Other Adjustments in Classified hourly salaries due to the reduction of Categorical Grants	(4,203.80)	Other Adjustments in Classified hourly salaries due to the reduction of Categorical Grants	(4,162.34)
Total	(4,203.80)	Total	(4,162.34)

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	281,949,888.00	-1.37%	278,075,648.60	0.18%	278,589,878.04
2. Federal Revenues	8100-8299	14,149,151.00	-10.58%	12,651,554.72	0.04%	12,656,698.95
3. Other State Revenues	8300-8599	36,559,787.00	0.51%	36,747,445.87	-3.31%	35,529,592.70
4. Other Local Revenues	8600-8799	20,533,567.28	-1.23%	20,281,294.93	-0.13%	20,254,165.08
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		353,192,393.28	-1.54%	347,755,944.12	-0.21%	347,030,334.77
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				165,602,963.00		164,583,085.58
b. Step & Column Adjustment				2,463,338.97		2,448,040.64
c. Cost-of-Living Adjustment				(2,083,574.09)		0.00
d. Other Adjustments				(1,399,642.30)		(1,802,706.09)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	165,602,963.00	-0.62%	164,583,085.58	0.39%	165,228,420.13
2. Classified Salaries						
a. Base Salaries				42,380,546.00		42,683,601.15
b. Step & Column Adjustment				847,610.92		853,672.06
c. Cost-of-Living Adjustment				(540,351.97)		0.00
d. Other Adjustments				(4,203.80)		(4,162.34)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,380,546.00	0.72%	42,683,601.15	1.99%	43,533,110.87
3. Employee Benefits	3000-3999	118,865,421.82	2.44%	121,768,841.93	3.09%	125,532,137.12
4. Books and Supplies	4000-4999	11,064,636.00	-18.02%	9,070,314.11	-12.75%	7,913,739.68
5. Services and Other Operating Expenditures	5000-5999	53,976,769.84	-4.88%	51,344,118.48	5.93%	54,389,091.48
6. Capital Outlay	6000-6999	252,626.00	-16.19%	211,721.00	-51.53%	102,626.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	15,180,910.00	1.29%	15,377,011.36	1.38%	15,589,576.90
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(921,561.00)	0.00%	(921,561.00)	0.00%	(921,561.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		406,502,311.66	-0.56%	404,217,132.61	1.79%	411,467,141.18
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(53,309,918.38)		(56,461,188.49)		(64,436,806.41)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		102,948,586.93		49,638,668.55		(6,822,519.94)
2. Ending Fund Balance (Sum lines C and D1)		49,638,668.55		(6,822,519.94)		(71,259,326.35)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	276,821.00		276,821.00		276,821.00
b. Restricted	9740	20,375,896.14		10,725,162.66		5,837,168.31
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	14,139,897.06		0.00		0.00
d. Assigned	9780	2,650,985.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,195,069.35		12,126,513.98		12,344,014.24
2. Unassigned/Unappropriated	9790	0.00		(29,951,017.58)		(89,717,329.90)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		49,638,668.55		(6,822,519.94)		(71,259,326.35)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,195,069.35		12,126,513.98		12,344,014.24
c. Unassigned/Unappropriated	9790	0.00		(29,951,017.58)		(89,717,329.90)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		12,195,069.35		(17,824,503.60)		(77,373,315.66)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		-4.41%		-18.80%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		18,266.69		17,704.08		17,158.79
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		406,502,311.66		404,217,132.61		411,467,141.18
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)						
		406,502,311.66		404,217,132.61		411,467,141.18
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		12,195,069.35		12,126,513.98		12,344,014.24
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		12,195,069.35		12,126,513.98		12,344,014.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		NO		NO

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(20,572.65)	0.00	(530,492.62)				
Other Sources/Uses Detail					.24	100,000.24		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(24,657.16)	207,418.86	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	116,172.76	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	30,229.81	0.00	206,901.00	0.00				
Other Sources/Uses Detail					3,091,068.80	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					333,465.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	15,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	333,465.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	3,091,068.80		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	45,229.81	(45,229.81)	530,492.62	(530,492.62)	3,524,534.04	3,524,534.04	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(19,839.00)	0.00	(921,561.00)				
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(28,661.00)	391,789.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	154,486.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	33,500.00	0.00	375,286.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	15,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	48,500.00	(48,500.00)	921,561.00	(921,561.00)	100,000.00	100,000.00		

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	18,266.69	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	21,479	21,482		
Charter School				
Total ADA	21,479	21,482	N/A	Met
Second Prior Year (2022-23)				
District Regular	20,105	21,445		
Charter School				
Total ADA	20,105	21,445	N/A	Met
First Prior Year (2023-24)				
District Regular	20,618	20,620		
Charter School		0		
Total ADA	20,618	20,620	N/A	Met
Budget Year (2024-25)				
District Regular	19,659			
Charter School	0			
Total ADA	19,659			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	21,981	21,844		
Charter School				
Total Enrollment	21,981	21,844	0.6%	Met
Second Prior Year (2022-23)				
District Regular	21,418	21,148		
Charter School				
Total Enrollment	21,418	21,148	1.3%	Not Met
First Prior Year (2023-24)				
District Regular	20,174	20,471		
Charter School				
Total Enrollment	20,174	20,471	N/A	Met
Budget Year (2024-25)				
District Regular	19,797			
Charter School				
Total Enrollment	19,797			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

At the time the District projected CBEDS enrollment for 2022-23, the guidelines for the Independent Study Program (ISP) were still unclear. The District included additional ISP student to the CBEDS counts.

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	19,934	21,844	
Charter School		0	
Total ADA/Enrollment	19,934	21,844	91.3%
Second Prior Year (2022-23)			
District Regular	19,307	21,148	
Charter School	0		
Total ADA/Enrollment	19,307	21,148	91.3%
First Prior Year (2023-24)			
District Regular	18,888	20,471	
Charter School			
Total ADA/Enrollment	18,888	20,471	92.3%
		Historical Average Ratio:	91.6%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		92.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	18,267	19,797		
Charter School	0			
Total ADA/Enrollment	18,267	19,797	92.3%	Not Met
1st Subsequent Year (2025-26)				
District Regular	17,704	19,187		
Charter School				
Total ADA/Enrollment	17,704	19,187	92.3%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	17,159	18,596		
Charter School				
Total ADA/Enrollment	17,159	18,596	92.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District is using the ratio for 2023/24 from the FCMAT calculator which appropriately aligns with the current trend.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	20,806.59	19,835.80	18,987.06	18,444.36
b. Prior Year ADA (Funded)		20,806.59	19,835.80	18,987.06
c. Difference (Step 1a minus Step 1b)		(970.79)	(848.74)	(542.70)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.67%)	(4.28%)	(2.86%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		291,620,175.00	281,949,888.00	278,075,649.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		3,120,335.87	8,261,131.72	8,564,729.99
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(3.60%)	(1.35%)	.22%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-4.60% to -2.60%	-2.35% to -0.35%	-0.78% to 1.22%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	136,404,000.00	139,132,080.00	141,914,722.00	144,753,016.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	310,538,925.00	302,034,889.00	299,320,084.00	300,784,100.00
District's Projected Change in LCFF Revenue:		(2.74%)	(.90%)	.49%
LCFF Revenue Standard		-4.60% to -2.60%	-2.35% to -0.35%	-0.78% to 1.22%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	187,330,563.67	
Second Prior Year (2022-23)	200,930,714.72	229,999,026.63	87.4%
First Prior Year (2023-24)	217,816,824.00	248,822,950.29	87.5%
	Historical Average Ratio:		88.2%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	232,497,511.74		
1st Subsequent Year (2025-26)	240,538,947.13	271,515,675.48	88.6%	Met
2nd Subsequent Year (2026-27)	247,228,716.41	283,175,707.42	87.3%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(3.60%)	(1.35%)	.22%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.60% to 6.40%	-11.35% to 8.65%	-9.78% to 10.22%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.60% to 1.40%	-6.35% to 3.65%	-4.78% to 5.22%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	25,450,958.07		
Budget Year (2024-25)	14,149,151.00	(44.41%)	Yes
1st Subsequent Year (2025-26)	12,651,554.72	(10.58%)	Yes
2nd Subsequent Year (2026-27)	12,656,698.95	.04%	No

Explanation:
(required if Yes)

The District depleted its balance of \$11.3 million ESSER III (Resource Code 3213 & 3214) funds in the 2023/24 fiscal year. The District depleted its Carry over balance of \$1.2 million Title I (Resource Code 3101) funds in 2024/25. IDEA (Resource Code 3310) funds reduction \$200K and Elimination of ROTC program (Resource code 5810) \$80K.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	37,369,117.30		
Budget Year (2024-25)	36,559,787.00	(2.17%)	No
1st Subsequent Year (2025-26)	36,747,445.87	.51%	No
2nd Subsequent Year (2026-27)	35,529,592.70	(3.31%)	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	19,025,909.06		
Budget Year (2024-25)	20,533,567.28	7.92%	Yes
1st Subsequent Year (2025-26)	20,281,294.93	(1.23%)	No
2nd Subsequent Year (2026-27)	20,254,165.08	(.13%)	No

Explanation:
(required if Yes)

The District received a new School-Based Wellness Grant of \$2.4 million in 2024/25 and is projecting a reduction of Interest and E-Rate funds of \$600K

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

First Prior Year (2023-24)	9,633,789.23		
Budget Year (2024-25)	11,064,636.00	14.85%	Yes
1st Subsequent Year (2025-26)	9,070,314.11	(18.02%)	Yes
2nd Subsequent Year (2026-27)	7,913,739.68	(12.75%)	Yes

Explanation:

(required if Yes)

In 2024/25 the District is projecting to increase expenses by \$1.4 million using the Arts & Music Block Grant, Prop 28 AMS Grant, and CTEIG Grant In 2025/26 the District is estimating to deplete their CNS KIT grants (Resource codes 7032 & 7033) \$1.7 million in 2024/25 and is projecting to reduce their expenses for the Arts & Music Block Grant by \$294K. In 2026/27 the District is estimating to reduce expenditures by \$1.2 million as it will have depleted the one time Arts & Music Grant and the EEG Grant.

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

First Prior Year (2023-24)	51,493,068.09		
Budget Year (2024-25)	53,976,769.84	4.82%	Yes
1st Subsequent Year (2025-26)	51,344,118.48	(4.88%)	No
2nd Subsequent Year (2026-27)	54,389,091.48	5.93%	Yes

Explanation:

(required if Yes)

In 2024/25 The District is projecting an increase of expenditures by \$2.4 million for Board Election Costs and a new School-Based Wellness Grant. In 2026/27 The District is projecting an increase of \$3 million for Board Election expenses and other Services and Operating Costs.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)	81,845,984.43		
Budget Year (2024-25)	71,242,505.28	(12.96%)	Met
1st Subsequent Year (2025-26)	69,680,295.52	(2.19%)	Met
2nd Subsequent Year (2026-27)	68,440,456.73	(1.78%)	Met

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

First Prior Year (2023-24)	61,126,857.32		
Budget Year (2024-25)	65,041,405.84	6.40%	Met
1st Subsequent Year (2025-26)	60,414,432.59	(7.11%)	Met
2nd Subsequent Year (2026-27)	62,302,831.16	3.13%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

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

Explanation:

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

392,366,285.66

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

0.00

3% Required	Budgeted Contribution ¹
Minimum Contribution	to the Ongoing and Major
(Line 2c times 3%)	Maintenance Account
	Status

c. Net Budgeted Expenditures and Other Financing Uses

392,366,285.66

11,770,988.57

11,790,000.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

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8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,848,470.00	10,393,982.00	11,387,701.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	(.26)	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.24)	(.24)	0.00
e. Available Reserves (Lines 1a through 1d)	9,848,469.50	10,393,981.76	11,387,701.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	328,282,322.29	346,466,063.48	379,590,027.85
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	328,282,322.29	346,466,063.48	379,590,027.85
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	1,528,818.30	209,132,932.86	N/A	Met
Second Prior Year (2022-23)	19,830,625.29	230,099,026.87	N/A	Met
First Prior Year (2023-24)	(5,596,625.47)	248,922,950.53	2.2%	Not Met
Budget Year (2024-25) (Information only)	(32,188,166.54)	262,561,418.74		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is Deficit Spending with one-time dollars and reserves to mitigate declining enrollment while a plan is developed to address the deficit spending.

9. **CRITERION: Fund and Cash Balances**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	47,197,798.56	48,054,354.76	N/A		Met
Second Prior Year (2022-23)	44,588,075.91	47,216,939.13	N/A		Met
First Prior Year (2023-24)	58,940,177.88	67,047,564.42	N/A		Met
Budget Year (2024-25) (Information only)	61,450,938.95				

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	44,846,424.17	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	18,267	17,704	17,159
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	406,502,311.66	404,217,132.61	411,467,141.18
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	406,502,311.66	404,217,132.61	411,467,141.18
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,195,069.35	12,126,513.98	12,344,014.24
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	12,195,069.35	12,126,513.98	12,344,014.24

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,195,069.35	12,126,513.98	12,344,014.24
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	(29,951,017.58)	(89,717,329.90)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	12,195,069.35	(17,824,503.60)	(77,373,315.66)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	(4.41%)	(18.80%)
District's Reserve Standard (Section 10B, Line 7):	12,195,069.35	12,126,513.98	12,344,014.24
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The District is Deficit Spending with one-time dollars and reserves to mitigate declining enrollment. It is developing a plan that will enable it to reduce projected expenditures to address the projected negative fund balance and have the minimum required reserve.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(63,781,959.00)			
Budget Year (2024-25)	(70,262,390.08)	6,480,431.08	10.2%	Not Met
1st Subsequent Year (2025-26)	(71,735,287.07)	1,472,896.99	2.1%	Met
2nd Subsequent Year (2026-27)	(73,347,673.00)	1,612,385.93	2.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	.24			
Budget Year (2024-25)	0.00	(.24)	(100.0%)	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	100,000.24			
Budget Year (2024-25)	100,000.00	(.24)	0.0%	Met
1st Subsequent Year (2025-26)	100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	100,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

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

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

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

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

Explanation:

(required if NOT met)

The District is projecting an increase in the contribution to Special Ed by \$6 million and an increase in the contribution to Restricted Routine Maintenance by \$990K

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	18	21/86xx	21/74xx	826,237,307
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	01/8011	01/1000/2000	3,636,100

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

Bond Premium	18	21/86xx	21/74xx	46,232,017
TOTAL:				876,105,424

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	113,144	0	0	0
Certificates of Participation				
General Obligation Bonds	100,670,875	116,336,367	95,117,167	80,834,264
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	153,687	153,687	153,687	153,687
Other Long-term Commitments (continued):				
Bond Premium	5,616,061	5,589,578	5,064,573	5,064,571
Total Annual Payments:	106,553,767	122,079,632	100,335,427	86,052,522
Has total annual payment increased over prior year (2023-24)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

2024-25 Increase in General Obligation Bonds

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

The district's retirees who retired prior to September 1990 are eligible for lifetime medical benefits for themselves and their spouses. Retirees who retired after September 1990 but before September 1994 are eligible for 100% medical benefits only up to age 65 if they meet the requirements of the minimum age 55 and at least 20 years of service. Retirees after September 1994 are eligible for 100% medical benefits from our lowest cost HMO plan for themselves only up to age 65 with the requirement of minimum age 55 and at least 20 years of service.

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?
b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	13,072,327

4 OPEB Liabilities

a. Total OPEB liability	59,343,336.00
b. OPEB plan(s) fiduciary net position (if applicable)	13,818,996.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	45,524,340.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

5 OPEB Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	4,077,000.00	4,156,000.00	5,159,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,674,750.00	2,631,251.00	2,828,297.00
d. Number of retirees receiving OPEB benefits	233.00	233.00	233.00

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

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

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

Yes

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

--

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

1,384,168.54
0.00

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs	17,823,898.00	18,597,796.00	19,408,043.00
b. Amount contributed (funded) for self-insurance programs	17,823,898.00	18,597,796.00	19,408,043.00

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1179.7	1124.8	1109.8	1094.8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1,707,459		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	6,199,495	4,097,574	4,158,629
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	34,581,186	33,476,057	35,484,621
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	12.8%	6.0%	6.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	2,337,510	2,463,339	2,448,041
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	583	582.2	582.2	582.2

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

530,170

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

1,640,284	1,096,349	1,118,277
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Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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Classified (Non-management) Health and Welfare (H&W) Benefits

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

Yes	Yes	Yes
18,313,256	19,412,052	20,576,775
100.0%	100.0%	100.0%
12.8%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
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Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
642,259	847,611	853,672
2.0%	2.0%	2.0%

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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Classified (Non-management) Attrition (layoffs and retirements)

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	84.2	81.2	81.2	81.2

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 20, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Budget, July 1
Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

Budget, July 1
Estimated Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

