



CULVER CITY UNIFIED SCHOOL DISTRICT
4034 Irving Place
Culver City, CA 90232

**2024 - 2025
PROPOSED BUDGET**

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June 11, 2024

CULVER CITY UNIFIED SCHOOL DISTRICT

**2024-25
PROPOSED BUDGET REPORT**

JUNE 11, 2024

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Culver City Unified School District

**PROPOSED BUDGET
2024 - 2025**

I. BUDGET SUMMARY AND ASSUMPTIONS

JUNE 11, 2024

CULVER CITY UNIFIED SCHOOL DISTRICT 2024 – 2025 PROPOSED BUDGET

INTRODUCTION

The annual budget is the first in an ongoing series of financial reports for the 2024-2025 Fiscal Year. This budget presents a frozen-in-time snapshot of where the District stands financially and where it is heading.

The Legislature is completing work on the 2024-2025 State Budget. Our 2024-2025 Local Control Funding Formula (LCFF) Funding is projected to increase due to a Cost-of-Living Adjustment (COLA) of 1.07% and decrease due to the Average Daily Attendance (ADA) loss. Overall, LCFF funding is reduced by \$1.2 million dollars compared to 2023-24 LCFF funding.

The Governor has until the end of June to sign the State Budget and provide any line item vetoes. Once the budget is signed into law, the District will work closely with the County to implement the new budget requirements and provisions.

The District has taken the conservative approach in terms of developing the budget for Fiscal Year 2024-2025 and the two subsequent years, to reflect all expected unrestricted and restricted revenue and expenditure assumptions. Certain assumptions taken into account in developing the budget may or may not materialize. Assumptions are based upon Governor Newsom's "May Revise" budget assumptions, as well as analyses concerning local issues such as student enrollment and class size. All assumptions reflect the best information known at the time of budget development. Per the County's direction, the District's projected revenues for 2024-2025 through 2026-2027 are based upon current LCFF information.

After the State adopts its budget, the District will have 45 days to revise its current year budget, if needed, based upon information from the State's adopted budget. The District revises its budget and multi-year projections twice during the fiscal year – at the interim reporting periods in December and March.

CULVER CITY UNIFIED SCHOOL DISTRICT 2024 – 2025 PROPOSED BUDGET

INTRODUCTION (continued)

Budget Compliance Issues

California law imposes multiple requirements on the budget of a school district. For example, the District must:

- Adopt its budget by June 30, regardless of whether the State has adopted its own budget;
- Provide budget projections over a three-year period;
- Maintain a balanced budget in each of the three projected years;
- Reserve a minimum of 3% of the current year's expenditures for economic uncertainty;
- Provide a specific accounting format to the State; and
- Meet established fiscal standards and criteria, and explain any variances or violations in writing to the Los Angeles County Office of Education, an oversight agency.

Certification Status

Culver City Unified School District is filing the 2024-2025 Adopted Budget with a Positive Certification. This budget report specifies that the District will meet the State required Reserve for Economic Uncertainties of 3% in Fiscal Years 2024-2025 through 2026-2027.

EXECUTIVE SUMMARY

Revenues

2024-2025 Local Control Funding Formula (LCFF) Funding is projected to decrease overall due to the Cost-of-Living Adjustment (COLA) of 1.07% and a decline in funded Average Daily Attendance (ADA). Continued funding through Expanded Learning Opportunities Grant (ELO-P) and Prop 28 Arts and Music Grant are projected. Educator Effectiveness Block Grant (EEBG) and the Learning Recovery Emergency Block Grant will be rolling forward any unspent amounts from fiscal year 2023-24.

**CULVER CITY UNIFIED SCHOOL DISTRICT
2024 – 2025 PROPOSED BUDGET**

EXECUTIVE SUMMARY (continued)

Expenditures

Expenditures have decreased overall as a result of the incorporation of the district's board approved fiscal stabilization plan as well as additional measures identified to maintain the district's fund balance reserves per statutory requirements.

Transfers In/Out

The District's transfer to the General Fund from the Special Reserve Fund for Capital Outlay Projects is estimated at \$2.25 million based upon actual funds received and allowable for transfer per the District's pass-through agreement.

Ending Fund Balance Components

The District's State required minimum reserve of 3% is projected to be \$3,320,072 for Fiscal Year 2024-2025. The District's projected ending fund balance, including assigned and unassigned fund balance that exceeds the minimum, is \$23,775. The balance exceeding the minimum will be utilized to assist the District in ongoing labor negotiations for salary and benefits increases, continued CalSTRS and CalPERS employer contribution increases, combating rising costs due to inflation, and weathering uncertainty in the economy. Therefore, the District believes the need for the excess reserve level above the minimum is substantiated pursuant to Education Code (EC) Section 42127.

Multi-Year Projection (MYP)

LCFF revenue is projected based upon percentages provided by the Los Angeles County Office of Education and are projected at 2.93% in 2025-2026 and 3.08% in 2026-2027.

Our enrollment is projected to remain flat going forward through 2026-27.

Increases in district-paid contribution rates for PERS have been incorporated into the MYP based upon the approved rate increases. District-paid contribution rates for STRS are projected to remain flat.

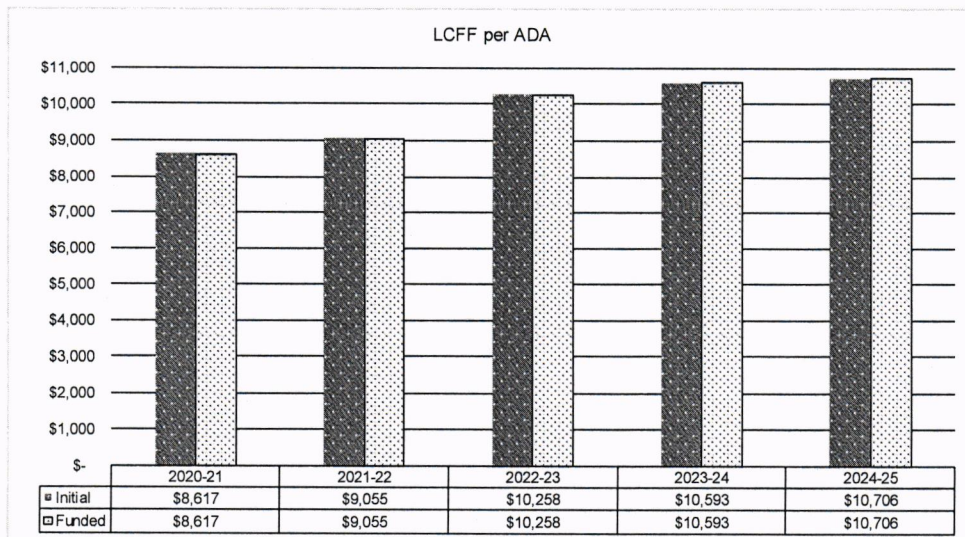
Annual step and column movement in each of the coming years will increase our operating budget and typically represents an increase of 0.5% to our ongoing salary expenditures.

CULVER CITY UNIFIED SCHOOL DISTRICT 2024 – 2025 PROPOSED BUDGET

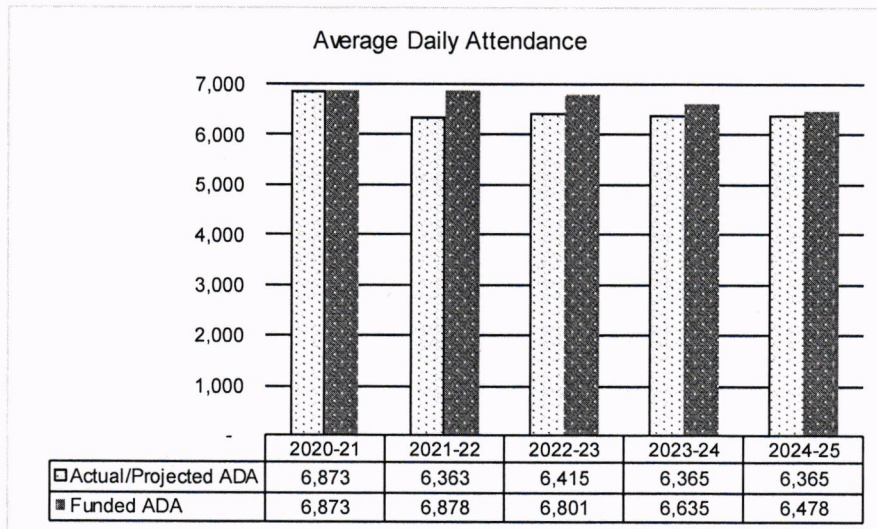
REVENUE

Average Daily Attendance (ADA) and LCFF per ADA

The major source of revenue to the school district is the Local Control Funding Formula (LCFF) apportionment calculated on a base revenue formula per unit of Average Daily Attendance (ADA). These revenues are based upon the District's ADA multiplied by the Base Grant per ADA. The calculation of these two factors provides the majority of unrestricted revenues to the District. The chart below shows the LCFF funding trend.



The following table shows the year-over-year trend of Average Daily Attendance (ADA). Actual ADA for Fiscal Year 2024-2025 is projected to be 6,365. The District is funded based on a three-year rolling average.



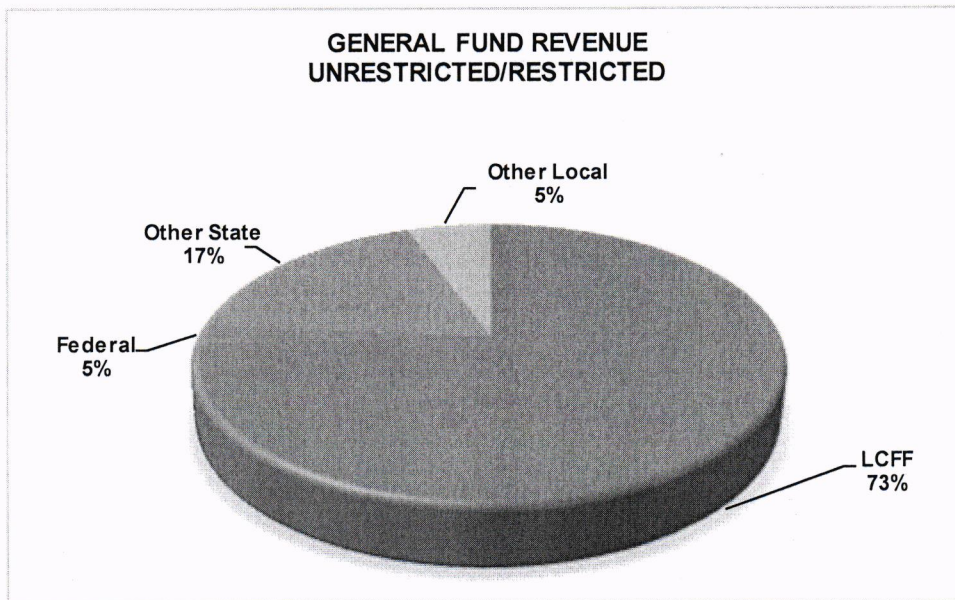
**CULVER CITY UNIFIED SCHOOL DISTRICT
2024 – 2025 PROPOSED BUDGET**

REVENUE (continued)

Summary of Revenues

Total revenues are projected to decrease by \$2,884,224. The LCFF revenue funding is projected to decrease by \$1,215,692 over the prior year due to a small 1.07% COLA and decreased funded ADA. Federal revenue decreased due to one-time funds received in 2023-24 not anticipated to be received in 2024-25. State revenue decreased due to spending of carryover funds from 2023-24. Local revenue decreased due to a reconciliation of prior years' revenue in 2023-24.

Revenues	2022-23 Unaudited	2023-24 Est. Actuals	2024-25 Budget	Change from Est. Actuals
LCFF	75,492,603	80,453,791	79,238,099	(1,215,692)
Federal	5,606,556	3,575,886	2,360,771	(1,215,115)
Other State	27,374,445	19,470,891	19,317,474	(153,417)
Other Local	5,685,810	6,154,102	5,854,102	(300,000)
Total Revenues	114,159,414	109,654,670	106,770,446	(2,884,224)



**CULVER CITY UNIFIED SCHOOL DISTRICT
2024 – 2025 PROPOSED BUDGET**

EXPENDITURES

Personnel Costs

In summary, total salaries and benefits of \$90,871,187 represent 83.35% of total projected revenues, or 82.11% of total projected expenditures.

In Unrestricted, 93.13% of total expenses are for personnel. Only 6.87% of unrestricted expenditures are in other categories such as supplies, conferences, legal fees, etc.

Unrestricted/Restricted	Object	2022-23 Unaudited	2023-24 Est. Actuals	2024-25 Budget	Change from Est. Actuals
Certificated Salaries	1000-1999	45,486,413	50,042,960	46,374,003	(3,668,957)
Classified Salaries	2000-2999	14,277,933	17,331,663	16,533,386	(798,277)
Employee Benefits	3000-3999	26,109,143	28,665,378	27,963,798	(701,580)
Total		85,873,489	96,040,001	90,871,187	(5,168,814)
Revenue + Transfers In Total		116,415,985	112,254,670	109,020,446	(3,234,224)
Percentage		73.76%	85.56%	83.35%	
Expenses + Transfers Out Total		111,838,722	121,295,236	110,669,050	(10,626,186)
Percentage		76.78%	79.18%	82.11%	
Unrestricted	Object	2022-23 Unaudited	2023-24 Est. Actuals	2024-25 Budget	Change from Est. Actuals
Certificated Salaries	1000-1999	34,037,208	37,357,636	36,592,645	(764,991)
Classified Salaries	2000-2999	10,157,784	11,903,534	11,528,037	(375,497)
Employee Benefits	3000-3999	16,630,685	14,022,613	18,238,632	4,216,019
Total		60,825,677	63,283,783	66,359,314	3,075,531
Revenue + Transfers In Total		84,751,865	90,851,651	88,985,959	(1,865,692)
Percentage		71.77%	69.66%	74.57%	
Expenses + Transfers Out Total		70,131,813	67,679,017	71,253,718	3,574,701
Percentage		86.73%	93.51%	93.13%	

**CULVER CITY UNIFIED SCHOOL DISTRICT
2024 – 2025 PROPOSED BUDGET**

EXPENDITURES (continued)

Employee Benefits

Employee Benefits include statutory benefits for certificated and classified employees. Below is a table reflecting the percentages applied to certificated and classified salaries.

Statutory Benefits	2024-25
Certificated	
State Teachers Retirement	19.10%
Medicare	1.45%
State Unemployment Insurance	.05%
Workers' Compensation Insurance*	2.6314%
GASB 34 (Retirement)	1.50%
Total Percentage	24.7314%
Classified	
Public Employees Retirement System	27.05%
Old Age Survivors Disability Insurance	6.20%
Medicare	1.45%
State Unemployment Insurance	.05%
Workers' Compensation Insurance*	2.6314%
GASB 34 (Retirement)	1.50%
Total Percentage	38.8364%
Alternative Retirement Plan (ARP)**	3.75%

* The workers' compensation insurance rate enables the District to charge all workers' compensation expenditures to all programs.

**An Alternative Retirement Plan is available for eligible certificated and classified employees. When utilized by a certificated employee, the ARP benefit replaces the State Teachers Retirement benefit. When utilized by a classified employee, the ARP benefit replaces the Public Employees Retirement System and Old Age Survivors Disability Insurance.

**CULVER CITY UNIFIED SCHOOL DISTRICT
2024 – 2025 PROPOSED BUDGET**

EXPENDITURES (continued)

Contributions

The following table reflects the programs that require a contribution from the General Fund:

Contributions	2022-23 Unaudited Actuals	2023-24 Est. Actuals	2024-25 Budget	Change from Est. Actuals
Special Education	12,485,302	15,254,306	14,285,171	(969,135)
CTEIG Local Match	1,392,686	1,525,475	1,525,475	-
Total Contributions	13,877,988	16,779,781	15,810,646	(969,135)
Ongoing Maintenance Transfer	4,475,217	3,949,950	3,584,909	(365,041)
Total Transferred to Restricted	18,353,205	20,729,731	19,395,555	(1,334,176)

CULVER CITY UNIFIED SCHOOL DISTRICT 2024 – 2025 PROPOSED BUDGET

KEY FINANCIAL ISSUES: 2024-2025 AND BEYOND

The District will continue to monitor its budget and strive for a balanced budget due to economic uncertainty and significant impacts to the State economy emerging from the overestimating of State General Fund revenues. The District must consider the short and long-term implications of any new ongoing commitments that will have an impact on the General Fund.

Collective Bargaining

The District's negotiations with the Culver City Federation of Teachers (CCFT), Association of Classified Employees (ACE) and Management Association of Culver City Schools (MACCS) remain open for the fiscal year 2024-25. Any pending negotiations agreements can have a significant impact on the budget and require a formal LACOE review before moving forward with any agreement.

Health and Welfare Costs

The cost of employee health care benefits continues to increase each year. All present indicators suggest this trend will continue for the foreseeable future. The District and its bargaining units must seek cost sharing, cost containment and cost reduction solutions that are fiscally responsible and mutually satisfactory.

Special Education Costs

Special Education costs can be difficult to control and have a high potential for rapid escalation. Satisfactory cost containment measures are vigorously pursued at every opportunity.

Unfunded Retiree Benefits

In 2000-01, the District discontinued pre-funding retiree long-term obligations in order to provide salary increases to employee groups. At that time, the Retiree Fund had a balance of \$1,554,465. The Retiree Fund is now closed and the General Fund is responsible for paying the entire portion of retiree lifetime benefits. Paying the costs of promised retiree benefits on a "pay-as-you-go" basis will continue to compete for current year dollars which, in turn, has an immediate impact on the amount of funding available for active employees and programs.

Culver City Unified School District

**PROPOSED BUDGET
2024 - 2025**

II. IMPACT OF SELPA

JUNE 11, 2024

CULVER CITY UNIFIED SCHOOL DISTRICT
2024 – 2025 PROPOSED BUDGET

IMPACT OF SELPA ON SACS REPORTS

As the lead agency of the Tri-City SELPA, the District's Fund 01 SACS reports include SELPA revenues of \$2,874,440 and expenses of \$2,890,100. The following chart identifies the amount of money allocated to both the District's and the SELPA's operating funds.

Starting in 2011-2012, all pass-through revenues related to the Tri-City SELPA have been reported in Fund 10.0. Only administrative costs and related revenue are reflected in CCUSD's General Fund.

		CCUSD	SELPA	SACS
Revenues				
LCFF Sources	8010-8099	79,238,099	-	79,238,099
Federal Revenue	8100-8299	2,057,244	303,527	2,360,771
Other State Revenue	8300-8599	16,746,561	2,570,913	19,317,474
Other Local Revenue	8600-8799	5,854,102		5,854,102
Total Revenues		103,896,006	2,874,440	106,770,446
Expenses				
Certificated Salaries	1000-1999	44,786,140	1,587,863	46,374,003
Classified Salaries	2000-2999	16,302,243	231,143	16,533,386
Employee Benefits	3000-3999	27,339,902	623,896	27,963,798
Books and Supplies	4000-4999	4,396,368	80,081	4,476,449
Services and Other Operating	5000-5999	15,524,471	367,117	15,891,588
Capital Outlay	6000-6999	30,000	-	30,000
Other Outgo	7100-7299	-	-	41,027
Transfers Indirect/Direct Costs	7300-7399	(641,201)	-	(641,201)
Total Expenses		107,737,923	2,890,100	110,669,050
Excess (Deficiency) over Revenue		(3,841,917)	(15,660)	(3,898,604)
Transfers In			-	2,250,000
Transfers Out		-	-	-
Total, Other Financing Sources		-	-	2,250,000
Change in Fund		(3,841,917)	(15,660)	(1,648,604)

Culver City Unified School District

**PROPOSED BUDGET
2024 - 2025**

III. OTHER FUNDS

JUNE 11, 2024

**CULVER CITY UNIFIED SCHOOL DISTRICT
2024 – 2025 PROPOSED BUDGET**

SUMMARY OF OTHER FUNDS

State Report (SACS)	Form 11	Form 12	Form 13
Description (SACS)	Adult (11)	Child (12)	Cafeteria (13)
Beginning Balance	3,972,831	356,145	2,060,946
Revenue/Transfers In	3,074,003	6,745,538	4,482,000
Expenditures/Transfers Out	2,914,884	6,015,520	4,063,541
ENDING BALANCE	\$4,131,950	\$1,086,163	\$2,479,405
	Special Purpose	Special Purpose	Special Purpose
Revenue Source	State/Fees	State/Fees	State/Fees

State Report (SACS)	Form 25	Form 35	Form 40	Form 51
Description (SACS)	Cap. Fac. (25)	School Facilities (35)	Redevelop (40)	Bond Int. Redemption (51)
Beginning Balance	5,143,669	3,110,577	18,524,435	4,630,958
Revenue/Transfers In	374,641	1,050,000	2,500,000	6,698,619
Expenditures/Transfers Out	3,160,000	1,150,000	11,075,000	6,971,951
ENDING BALANCE	\$2,358,310	\$3,010,577	\$9,949,435	\$4,357,626
	Restricted (Developers)	Restricted	Restricted	Restricted
Revenue Source	Fees	State Proceeds	Agreement	Local

Culver City Unified School District

**PROPOSED BUDGET
2024 - 2025**

IV. SACS REPORTS

JUNE 11, 2024

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	80,453,791.00	0.00	80,453,791.00	79,238,099.00	0.00	79,238,099.00	-1.5%
2) Federal Revenue		8100-8299	0.00	3,575,886.00	3,575,886.00	0.00	2,360,771.00	2,360,771.00	-34.0%
3) Other State Revenue		8300-8599	1,873,860.00	17,597,031.00	19,470,891.00	1,873,860.00	17,443,614.00	19,317,474.00	-0.8%
4) Other Local Revenue		8600-8799	5,924,000.00	230,102.00	6,154,102.00	5,624,000.00	230,102.00	5,854,102.00	-4.9%
5) TOTAL, REVENUES			88,251,651.00	21,403,019.00	109,654,670.00	86,735,959.00	20,034,487.00	106,770,446.00	-2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	37,357,636.00	12,685,324.00	50,042,960.00	36,592,645.00	9,781,358.00	46,374,003.00	-7.3%
2) Classified Salaries		2000-2999	11,903,534.00	5,428,129.00	17,331,663.00	11,528,037.00	5,005,349.00	16,533,386.00	-4.6%
3) Employee Benefits		3000-3999	14,642,765.00	14,022,613.00	28,665,378.00	18,238,632.00	9,725,166.00	27,963,798.00	-2.4%
4) Books and Supplies		4000-4999	2,524,159.00	2,045,986.00	4,570,145.00	1,958,563.00	2,517,886.00	4,476,449.00	-2.1%
5) Services and Other Operating Expenditures		5000-5999	8,291,802.00	12,767,449.00	21,059,251.00	4,996,429.00	10,895,159.00	15,891,588.00	-24.5%
6) Capital Outlay		6000-6999	120,000.00	10,248.00	130,248.00	30,000.00	0.00	30,000.00	-77.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	41,027.00	0.00	41,027.00	41,027.00	0.00	41,027.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,222,598.00)	1,677,162.00	(545,436.00)	(2,131,615.00)	1,490,414.00	(641,201.00)	17.6%
9) TOTAL, EXPENDITURES			72,658,325.00	48,636,911.00	121,295,236.00	71,253,718.00	39,415,332.00	110,669,050.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,593,326.00	(27,233,892.00)	(11,640,566.00)	15,482,241.00	(19,380,845.00)	(3,898,604.00)	-66.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,600,000.00	0.00	2,600,000.00	2,250,000.00	0.00	2,250,000.00	-13.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(20,729,731.00)	20,729,731.00	0.00	(19,395,555.00)	19,395,555.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,129,731.00)	20,729,731.00	2,600,000.00	(17,145,555.00)	19,395,555.00	2,250,000.00	-13.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(2,536,405.00)	(6,504,161.00)	(9,040,566.00)	(1,663,314.00)	14,710.00	(1,648,604.00)	-81.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,583,565.63	13,402,535.55	20,986,101.18	5,047,160.63	7,925,117.55	12,972,278.18	-38.2%
b) Audit Adjustments		9793	0.00	1,026,743.00	1,026,743.00	0.00	0.00	0.00	-100.0%

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)			7,583,565.63	14,429,278.55	22,012,844.18	5,047,160.63	7,925,117.55	12,972,278.18	-41.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,583,565.63	14,429,278.55	22,012,844.18	5,047,160.63	7,925,117.55	12,972,278.18	-41.1%
2) Ending Balance, June 30 (E + F1e)			5,047,160.63	7,925,117.55	12,972,278.18	3,383,846.63	7,939,827.55	11,323,674.18	-12.7%
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	31,000.00	0.00	31,000.00	31,000.00	0.00	31,000.00	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	7,925,117.55	7,925,117.55	0.00	7,939,827.55	7,939,827.55	0.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,638,858.00	0.00	3,638,858.00	3,320,072.00	0.00	3,320,072.00	-8.8%
Unassigned/Unappropriated Amount		9790	1,368,302.63	0.00	1,368,302.63	23,774.63	0.00	23,774.63	-98.3%
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	33,311,133.00	0.00	33,311,133.00	33,311,133.00	0.00	33,311,133.00	0.0%
Education Protection Account State Aid - Current Year		8012	14,624,870.00	0.00	14,624,870.00	13,896,911.00	0.00	13,896,911.00	-5.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	32,517,788.00	0.00	32,517,788.00	32,030,055.00	0.00	32,030,055.00	-1.5%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			80,453,791.00	0.00	80,453,791.00	79,238,099.00	0.00	79,238,099.00	-1.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	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			80,453,791.00	0.00	80,453,791.00	79,238,099.00	0.00	79,238,099.00	-1.5%
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	1,604,001.00	1,604,001.00	0.00	1,618,660.00	1,618,660.00	0.9%
Special Education Discretionary Grants		8182	0.00	310,645.00	310,645.00	0.00	342,356.00	342,356.00	10.2%
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		255,542.00	255,542.00		247,114.00	247,114.00	-3.3%
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		74,798.00	74,798.00		76,763.00	76,763.00	2.6%
Title III, Immigrant Student Program	4201	8290		5,000.00	5,000.00		5,000.00	5,000.00	0.0%
Title III, English Learner Program	4203	8290		33,284.00	33,284.00		33,659.00	33,659.00	1.1%
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		15,249.00	15,249.00		15,249.00	15,249.00	0.0%
Career and Technical Education	3500-3599	8290		21,970.00	21,970.00		21,970.00	21,970.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,255,397.00	1,255,397.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	3,575,886.00	3,575,886.00	0.00	2,360,771.00	2,360,771.00	-34.0%
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		6,811,803.00	6,811,803.00		6,729,843.00	6,729,843.00	-1.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	311,612.00	0.00	311,612.00	311,612.00	0.00	311,612.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,186,254.00	482,544.00	1,668,798.00	1,186,254.00	482,544.00	1,668,798.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		202,487.00	202,487.00		202,487.00	202,487.00	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		390,372.00	390,372.00		232,921.00	232,921.00	-40.3%
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	375,994.00	9,709,825.00	10,085,819.00	375,994.00	9,795,819.00	10,171,813.00	0.9%
TOTAL, OTHER STATE REVENUE			1,873,860.00	17,597,031.00	19,470,891.00	1,873,860.00	17,443,614.00	19,317,474.00	-0.8%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,457,000.00	0.00	2,457,000.00	2,457,000.00	0.00	2,457,000.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,610,000.00	0.00	1,610,000.00	1,525,000.00	0.00	1,525,000.00	-5.3%
Interest		8660	700,000.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,157,000.00	230,102.00	1,387,102.00	942,000.00	230,102.00	1,172,102.00	-15.5%
Tuition		8710	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 Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,924,000.00	230,102.00	6,154,102.00	5,624,000.00	230,102.00	5,854,102.00	-4.9%
TOTAL, REVENUES			88,251,651.00	21,403,019.00	109,654,670.00	86,735,959.00	20,034,487.00	106,770,446.00	-2.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	32,010,719.00	7,792,023.00	39,802,742.00	31,054,253.00	5,857,584.00	36,911,837.00	-7.3%
Certificated Pupil Support Salaries		1200	2,045,042.00	1,518,878.00	3,563,920.00	1,942,593.00	1,377,744.00	3,320,337.00	-6.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,301,875.00	1,717,118.00	5,018,993.00	3,595,799.00	920,479.00	4,516,278.00	-10.0%
Other Certificated Salaries		1900	0.00	1,657,305.00	1,657,305.00	0.00	1,625,551.00	1,625,551.00	-1.9%
TOTAL, CERTIFICATED SALARIES			37,357,636.00	12,685,324.00	50,042,960.00	36,592,645.00	9,781,358.00	46,374,003.00	-7.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,019,056.00	3,180,177.00	4,199,233.00	807,692.00	2,689,791.00	3,497,483.00	-16.7%
Classified Support Salaries		2200	4,600,158.00	837,909.00	5,438,067.00	4,247,034.00	997,219.00	5,244,253.00	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	1,248,747.00	329,131.00	1,577,878.00	1,369,552.00	329,131.00	1,698,683.00	7.7%
Clerical, Technical and Office Salaries		2400	4,381,756.00	372,726.00	4,754,482.00	4,312,540.00	372,726.00	4,685,266.00	-1.5%
Other Classified Salaries		2900	653,817.00	708,186.00	1,362,003.00	791,219.00	616,482.00	1,407,701.00	3.4%
TOTAL, CLASSIFIED SALARIES			11,903,534.00	5,428,129.00	17,331,663.00	11,528,037.00	5,005,349.00	16,533,386.00	-4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,861,793.00	6,472,983.00	13,334,776.00	7,020,372.00	5,948,544.00	12,968,916.00	-2.7%
PERS		3201-3202	2,626,830.00	1,295,261.00	3,922,091.00	2,635,827.00	1,255,029.00	3,890,856.00	-0.8%
OASDI/Medicare/Alternative		3301-3302	1,235,365.00	484,546.00	1,719,911.00	1,220,372.00	496,146.00	1,716,518.00	-0.2%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	1,256,080.00	4,873,571.00	6,129,651.00	4,672,723.00	1,200,717.00	5,873,440.00	-4.2%
Unemployment Insurance		3501-3502	39,436.00	12,440.00	51,876.00	0.00	5,916.00	5,916.00	-88.6%
Workers' Compensation		3601-3602	1,301,276.00	416,132.00	1,717,408.00	1,308,348.00	382,636.00	1,690,984.00	-1.5%
OPEB, Allocated		3701-3702	430,031.00	216,069.00	646,100.00	468,036.00	194,664.00	662,700.00	2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	891,954.00	251,611.00	1,143,565.00	912,954.00	241,514.00	1,154,468.00	1.0%
TOTAL, EMPLOYEE BENEFITS			14,642,765.00	14,022,613.00	28,665,378.00	18,238,632.00	9,725,166.00	27,963,798.00	-2.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	60,000.00	570,000.00	630,000.00	30,000.00	1,220,000.00	1,250,000.00	98.4%
Books and Other Reference Materials		4200	25,000.00	20,928.00	45,928.00	15,000.00	20,928.00	35,928.00	-21.8%
Materials and Supplies		4300	2,067,581.00	1,086,421.00	3,154,002.00	1,500,885.00	989,321.00	2,490,206.00	-21.0%
Noncapitalized Equipment		4400	371,578.00	368,637.00	740,215.00	412,678.00	287,637.00	700,315.00	-5.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,524,159.00	2,045,986.00	4,570,145.00	1,958,563.00	2,517,886.00	4,476,449.00	-2.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	54,091.00	183,340.00	237,431.00	49,452.00	181,720.00	231,172.00	-2.6%
Dues and Memberships		5300	68,668.00	6,294.00	74,962.00	65,668.00	6,294.00	71,962.00	-4.0%
Insurance		5400 - 5450	815,247.00	0.00	815,247.00	995,247.00	0.00	995,247.00	22.1%
Operations and Housekeeping Services		5500	1,501,000.00	40.00	1,501,040.00	1,500,950.00	38.00	1,500,988.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	321,661.00	930,931.00	1,252,592.00	319,762.00	504,681.00	824,443.00	-34.2%
Transfers of Direct Costs		5710	(13,136.00)	13,136.00	0.00	(13,718.00)	13,718.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,600.00)	20,000.00	9,400.00	(800.00)	10,000.00	9,200.00	-2.1%
Professional/Consulting Services and Operating Expenditures		5800	5,409,871.00	11,550,052.00	16,959,923.00	2,060,868.00	10,016,019.00	12,076,887.00	-28.8%
Communications		5900	145,000.00	63,656.00	208,656.00	19,000.00	162,689.00	181,689.00	-12.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,291,802.00	12,767,449.00	21,059,251.00	4,996,429.00	10,895,159.00	15,891,588.00	-24.5%
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	120,000.00	10,248.00	130,248.00	30,000.00	0.00	30,000.00	-77.0%

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)	
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			120,000.00	10,248.00	130,248.00	30,000.00	0.00	30,000.00	-77.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	41,027.00	0.00	41,027.00	41,027.00	0.00	41,027.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			41,027.00	0.00	41,027.00	41,027.00	0.00	41,027.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,677,162.00)	1,677,162.00	0.00	(1,490,414.00)	1,490,414.00	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	(545,436.00)	0.00	(545,436.00)	(641,201.00)	0.00	(641,201.00)	17.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,222,598.00)	1,677,162.00	(545,436.00)	(2,131,615.00)	1,490,414.00	(641,201.00)	17.6%
TOTAL, EXPENDITURES			72,658,325.00	48,636,911.00	121,295,236.00	71,253,718.00	39,415,332.00	110,669,050.00	-8.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,600,000.00	0.00	2,600,000.00	2,250,000.00	0.00	2,250,000.00	-13.5%
(a) TOTAL, INTERFUND TRANSFERS IN			2,600,000.00	0.00	2,600,000.00	2,250,000.00	0.00	2,250,000.00	-13.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	(20,729,731.00)	20,729,731.00	0.00	(19,395,555.00)	19,395,555.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,729,731.00)	20,729,731.00	0.00	(19,395,555.00)	19,395,555.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(18,129,731.00)	20,729,731.00	2,600,000.00	(17,145,555.00)	19,395,555.00	2,250,000.00	-13.5%

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	80,453,791.00	0.00	80,453,791.00	79,238,099.00	0.00	79,238,099.00	-1.5%
2) Federal Revenue		8100-8299	0.00	3,575,886.00	3,575,886.00	0.00	2,360,771.00	2,360,771.00	-34.0%
3) Other State Revenue		8300-8599	1,873,860.00	17,597,031.00	19,470,891.00	1,873,860.00	17,443,614.00	19,317,474.00	-0.8%
4) Other Local Revenue		8600-8799	5,924,000.00	230,102.00	6,154,102.00	5,624,000.00	230,102.00	5,854,102.00	-4.9%
5) TOTAL, REVENUES			88,251,651.00	21,403,019.00	109,654,670.00	86,735,959.00	20,034,487.00	106,770,446.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		42,855,695.00	29,587,919.00	72,443,614.00	44,197,859.00	23,796,358.00	67,994,217.00	-6.1%
2) Instruction - Related Services	2000-2999		8,637,272.00	8,114,894.00	16,752,166.00	9,255,453.00	6,413,411.00	15,668,864.00	-6.5%
3) Pupil Services	3000-3999		6,247,839.00	4,842,039.00	11,089,878.00	5,979,728.00	4,319,618.00	10,299,346.00	-7.1%
4) Ancillary Services	4000-4999		117,016.00	0.00	117,016.00	117,016.00	0.00	117,016.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,980,292.00	2,331,487.00	9,311,779.00	4,750,318.00	1,490,414.00	6,240,732.00	-33.0%
8) Plant Services	8000-8999		7,779,184.00	3,760,572.00	11,539,756.00	6,912,317.00	3,395,531.00	10,307,848.00	-10.7%
9) Other Outgo	9000-9999	Except 7600-7699	41,027.00	0.00	41,027.00	41,027.00	0.00	41,027.00	0.0%
10) TOTAL, EXPENDITURES			72,658,325.00	48,636,911.00	121,295,236.00	71,253,718.00	39,415,332.00	110,669,050.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			15,593,326.00	(27,233,892.00)	(11,640,566.00)	15,482,241.00	(19,380,845.00)	(3,898,604.00)	-66.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,600,000.00	0.00	2,600,000.00	2,250,000.00	0.00	2,250,000.00	-13.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(20,729,731.00)	20,729,731.00	0.00	(19,395,555.00)	19,395,555.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,129,731.00)	20,729,731.00	2,600,000.00	(17,145,555.00)	19,395,555.00	2,250,000.00	-13.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(2,536,405.00)	(6,504,161.00)	(9,040,566.00)	(1,663,314.00)	14,710.00	(1,648,604.00)	-81.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,583,565.63	13,402,535.55	20,986,101.18	5,047,160.63	7,925,117.55	12,972,278.18	-38.2%

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	1,026,743.00	1,026,743.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,583,565.63	14,429,278.55	22,012,844.18	5,047,160.63	7,925,117.55	12,972,278.18	-41.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,583,565.63	14,429,278.55	22,012,844.18	5,047,160.63	7,925,117.55	12,972,278.18	-41.1%
2) Ending Balance, June 30 (E + F1e)			5,047,160.63	7,925,117.55	12,972,278.18	3,383,846.63	7,939,827.55	11,323,674.18	-12.7%
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	31,000.00	0.00	31,000.00	31,000.00	0.00	31,000.00	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	7,925,117.55	7,925,117.55	0.00	7,939,827.55	7,939,827.55	0.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,638,858.00	0.00	3,638,858.00	3,320,072.00	0.00	3,320,072.00	-8.8%
Unassigned/Unappropriated Amount		9790	1,368,302.63	0.00	1,368,302.63	23,774.63	0.00	23,774.63	-98.3%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,345,037.00	4,143,773.00
5810	Other Restricted Federal	3,063.00	3,063.00
6266	Educator Effectiveness, FY 2021-22	611,700.61	359,700.61
6300	Lottery: Instructional Materials	1,069,567.02	152,111.02
6318	Antibias Education Grant	175,000.00	150,000.00
6500	Special Education	137,146.86	121,486.86
6536	Special Ed: Dispute Prevention and Dispute Resolution	179,282.86	179,282.86
6546	Mental Health-Related Services	48,736.74	48,736.74
6547	Special Education Early Intervention Preschool Grant	432,120.14	355,134.14
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	164,883.98	164,883.98
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	911,906.00	1,569,262.00
7311	Classified School Employee Professional Development Block Grant	47,968.00	47,968.00
7412	A-G Access/Success Grant	74,368.59	.59
7413	A-G Learning Loss Mitigation Grant	75,025.00	20,025.00
7435	Learning Recovery Emergency Block Grant	1,149.85	1,149.85
7810	Other Restricted State	115.00	115.00
9010	Other Restricted Local	648,046.90	623,134.90
Total, Restricted Balance		7,925,117.55	7,939,827.55

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	3,375,271.00	3,324,513.00	-1.5%
3) Other State Revenue		8300-8599	10,138,313.00	9,635,013.00	-5.0%
4) Other Local Revenue		8600-8799	240,889.00	0.00	-100.0%
5) TOTAL, REVENUES			13,754,473.00	12,959,526.00	-5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	13,513,584.00	12,959,526.00	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,513,584.00	12,959,526.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			240,889.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			240,889.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(240,888.13)	.87	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(240,888.13)	.87	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(240,888.13)	.87	-100.0%
2) Ending Balance, June 30 (E + F1e)			.87	.87	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	.87	.87	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	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					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	3,375,271.00	3,324,513.00	-1.5%
TOTAL, FEDERAL REVENUE			3,375,271.00	3,324,513.00	-1.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	10,138,313.00	9,635,013.00	-5.0%
TOTAL, OTHER STATE REVENUE			10,138,313.00	9,635,013.00	-5.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	240,889.00	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			240,889.00	0.00	-100.0%
TOTAL, REVENUES			13,754,473.00	12,959,526.00	-5.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	13,513,584.00	12,959,526.00	-4.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,513,584.00	12,959,526.00	-4.1%
TOTAL, EXPENDITURES			13,513,584.00	12,959,526.00	-4.1%

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	3,375,271.00	3,324,513.00	-1.5%
3) Other State Revenue		8300-8599	10,138,313.00	9,635,013.00	-5.0%
4) Other Local Revenue		8600-8799	240,889.00	0.00	-100.0%
5) TOTAL, REVENUES			13,754,473.00	12,959,526.00	-5.8%
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		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	13,513,584.00	12,959,526.00	-4.1%
10) TOTAL, EXPENDITURES			13,513,584.00	12,959,526.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			240,889.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			240,889.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(240,888.13)	.87	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(240,888.13)	.87	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(240,888.13)	.87	-100.0%
2) Ending Balance, June 30 (E + F1e)			.87	.87	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	.87	.87	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	207,845.00	207,845.00	0.0%
3) Other State Revenue		8300-8599	2,436,158.00	2,436,158.00	0.0%
4) Other Local Revenue		8600-8799	430,000.00	430,000.00	0.0%
5) TOTAL, REVENUES			3,074,003.00	3,074,003.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,340,408.00	1,341,047.00	0.0%
2) Classified Salaries		2000-2999	547,727.00	547,727.00	0.0%
3) Employee Benefits		3000-3999	584,451.00	577,189.00	-1.2%
4) Books and Supplies		4000-4999	204,000.00	159,000.00	-22.1%
5) Services and Other Operating Expenditures		5000-5999	157,700.00	157,700.00	0.0%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	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	119,771.00	117,221.00	-2.1%
9) TOTAL, EXPENDITURES			2,969,057.00	2,914,884.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			104,946.00	159,119.00	51.6%
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)			104,946.00	159,119.00	51.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,867,884.77	3,972,830.77	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,867,884.77	3,972,830.77	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,867,884.77	3,972,830.77	2.7%
2) Ending Balance, June 30 (E + F1e)			3,972,830.77	4,131,949.77	4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,878,492.91	3,937,611.91	1.5%
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	94,337.86	194,337.86	106.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	
b) in Banks		9120	0.00	0.00	
c) in Revolving Cash Account		9130	0.00	0.00	
d) with Fiscal Agent/Trustee		9135	0.00	0.00	
e) Collections Awaiting Deposit		9140	0.00	0.00	
2) Investments					
		9150	0.00	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	207,845.00	207,845.00	0.0%
TOTAL, FEDERAL REVENUE			207,845.00	207,845.00	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	2,436,158.00	2,436,158.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,436,158.00	2,436,158.00	0.0%
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	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	330,000.00	330,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			430,000.00	430,000.00	0.0%
TOTAL, REVENUES			3,074,003.00	3,074,003.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	954,785.00	955,424.00	0.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	139,000.00	139,000.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	245,123.00	245,123.00	0.0%
Other Certificated Salaries		1900	1,500.00	1,500.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,340,408.00	1,341,047.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	222,727.00	222,727.00	0.0%
Classified Support Salaries		2200	60,000.00	60,000.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	265,000.00	265,000.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			547,727.00	547,727.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	220,796.00	220,796.00	0.0%
PERS		3201-3202	98,966.00	98,966.00	0.0%
OASDI/Medicare/Alternative		3301-3302	57,500.00	57,500.00	0.0%
Health and Welfare Benefits		3401-3402	101,167.00	101,167.00	0.0%
Unemployment Insurance		3501-3502	7,262.00	0.00	-100.0%
Workers' Compensation		3601-3602	57,558.00	57,558.00	0.0%
OPEB, Allocated		3701-3702	28,702.00	28,702.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,500.00	12,500.00	0.0%
TOTAL, EMPLOYEE BENEFITS			584,451.00	577,189.00	-1.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	35,000.00	35,000.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	49,000.00	49,000.00	0.0%
Noncapitalized Equipment		4400	120,000.00	75,000.00	-37.5%
TOTAL, BOOKS AND SUPPLIES			204,000.00	159,000.00	-22.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,500.00	5,500.00	0.0%
Dues and Memberships		5300	5,000.00	5,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,000.00	27,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200.00	200.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	80,000.00	80,000.00	0.0%
Communications		5900	30,000.00	30,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			157,700.00	157,700.00	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%
Equipment		6400	15,000.00	15,000.00	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			15,000.00	15,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	119,771.00	117,221.00	-2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			119,771.00	117,221.00	-2.1%
TOTAL, EXPENDITURES			2,969,057.00	2,914,884.00	-1.8%
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	207,845.00	207,845.00	0.0%
3) Other State Revenue		8300-8599	2,436,158.00	2,436,158.00	0.0%
4) Other Local Revenue		8600-8799	430,000.00	430,000.00	0.0%
5) TOTAL, REVENUES			3,074,003.00	3,074,003.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,594,919.00	1,591,796.00	-0.2%
2) Instruction - Related Services	2000-2999		961,367.00	913,867.00	-4.9%
3) Pupil Services	3000-3999		185,000.00	184,000.00	-0.5%
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		119,771.00	117,221.00	-2.1%
8) Plant Services	8000-8999		108,000.00	108,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,969,057.00	2,914,884.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			104,946.00	159,119.00	51.6%
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)			104,946.00	159,119.00	51.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,867,884.77	3,972,830.77	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,867,884.77	3,972,830.77	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,867,884.77	3,972,830.77	2.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,878,492.91	3,937,611.91	1.5%
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	94,337.86	194,337.86	106.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6391	Adult Education Program	2,716,437.84	2,797,138.84
9010	Other Restricted Local	1,162,055.07	1,140,473.07
Total, Restricted Balance		3,878,492.91	3,937,611.91

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	387,911.00	641,700.00	65.4%
3) Other State Revenue		8300-8599	1,056,300.00	1,318,712.00	24.8%
4) Other Local Revenue		8600-8799	4,732,788.00	4,785,126.00	1.1%
5) TOTAL, REVENUES			6,176,999.00	6,745,538.00	9.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,488,795.00	1,674,802.00	12.5%
2) Classified Salaries		2000-2999	1,972,540.00	1,932,060.00	-2.1%
3) Employee Benefits		3000-3999	1,736,333.00	1,706,612.00	-1.7%
4) Books and Supplies		4000-4999	475,225.00	268,840.00	-43.4%
5) Services and Other Operating Expenditures		5000-5999	149,163.00	125,011.00	-16.2%
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	307,473.00	308,195.00	0.2%
9) TOTAL, EXPENDITURES			6,129,529.00	6,015,520.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,470.00	730,018.00	1,437.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			47,470.00	730,018.00	1,437.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	308,675.37	356,145.37	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,675.37	356,145.37	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,675.37	356,145.37	15.4%
2) Ending Balance, June 30 (E + F1e)			356,145.37	1,086,163.37	205.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	349,529.25	1,044,548.25	198.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,616.12	41,616.12	529.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury					
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	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					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	66,200.00	66,200.00	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	321,711.00	575,500.00	78.9%
TOTAL, FEDERAL REVENUE			387,911.00	641,700.00	65.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,500.00	1,500.00	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	1,054,800.00	1,131,083.00	7.2%
All Other State Revenue	All Other	8590	0.00	186,129.00	New
TOTAL, OTHER STATE REVENUE			1,056,300.00	1,318,712.00	24.8%
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	37,647.00	37,647.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,212.00	2,250.00	1.7%
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	4,692,929.00	4,745,229.00	1.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,732,788.00	4,785,126.00	1.1%
TOTAL, REVENUES			6,176,999.00	6,745,538.00	9.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,268,989.00	1,483,819.00	16.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	219,806.00	190,983.00	-13.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,488,795.00	1,674,802.00	12.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,378,337.00	1,358,573.00	-1.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	212,783.00	194,848.00	-8.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	381,420.00	378,639.00	-0.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,972,540.00	1,932,060.00	-2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	181,139.00	177,850.00	-1.8%
PERS		3201-3202	647,197.00	629,782.00	-2.7%
OASDI/Medicare/Alternative		3301-3302	211,353.00	205,802.00	-2.6%
Health and Welfare Benefits		3401-3402	478,417.00	478,417.00	0.0%
Unemployment Insurance		3501-3502	1,847.00	1,805.00	-2.3%
Workers' Compensation		3601-3602	96,328.00	94,140.00	-2.3%
OPEB, Allocated		3701-3702	55,676.00	54,440.00	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	64,376.00	64,376.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,736,333.00	1,706,612.00	-1.7%
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	51,175.00	71,340.00	39.4%
Noncapitalized Equipment		4400	271,050.00	37,500.00	-86.2%
Food		4700	153,000.00	160,000.00	4.6%
TOTAL, BOOKS AND SUPPLIES			475,225.00	268,840.00	-43.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,400.00	17,985.00	3.4%
Dues and Memberships		5300	1,250.00	1,250.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,852.00	24,990.00	-30.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,180.00	2,700.00	-15.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,400.00	5,600.00	3.7%
Professional/Consulting Services and Operating Expenditures		5800	82,931.00	69,436.00	-16.3%
Communications		5900	3,150.00	3,050.00	-3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,163.00	125,011.00	-16.2%
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	307,473.00	308,195.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			307,473.00	308,195.00	0.2%
TOTAL, EXPENDITURES			6,129,529.00	6,015,520.00	-1.9%
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	387,911.00	641,700.00	65.4%
3) Other State Revenue		8300-8599	1,056,300.00	1,318,712.00	24.8%
4) Other Local Revenue		8600-8799	4,732,788.00	4,785,126.00	1.1%
5) TOTAL, REVENUES			6,176,999.00	6,745,538.00	9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,258,063.00	4,186,142.00	-1.7%
2) Instruction - Related Services	2000-2999		1,063,411.00	1,041,857.00	-2.0%
3) Pupil Services	3000-3999		375,421.00	368,966.00	-1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		307,473.00	308,195.00	0.2%
8) Plant Services	8000-8999		125,161.00	110,360.00	-11.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,129,529.00	6,015,520.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10)			47,470.00	730,018.00	1,437.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			47,470.00	730,018.00	1,437.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	308,675.37	356,145.37	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,675.37	356,145.37	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,675.37	356,145.37	15.4%
2) Ending Balance, June 30 (E + F1e)			356,145.37	1,086,163.37	205.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	349,529.25	1,044,548.25	198.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,616.12	41,616.12	529.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	New

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	18,504.22	18,504.22
5066	Child Development: ARP California State Preschool Program - Rate Supplements	193,926.00	193,926.00
6105	Child Development: California State Preschool Program	0.00	1.00
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	79,315.00	79,315.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	0.00	75,150.00
7810	Other Restricted State	0.00	110,979.00
9010	Other Restricted Local	57,784.03	566,673.03
Total, Restricted Balance		349,529.25	1,044,548.25

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	1,464,046.00	1,250,000.00	-14.6%
3) Other State Revenue		8300-8599	3,343,975.00	3,200,000.00	-4.3%
4) Other Local Revenue		8600-8799	40,000.00	32,000.00	-20.0%
5) TOTAL, REVENUES			4,848,021.00	4,482,000.00	-7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,452,173.00	1,452,173.00	0.0%
3) Employee Benefits		3000-3999	639,583.00	638,583.00	-0.2%
4) Books and Supplies		4000-4999	1,920,000.00	1,700,000.00	-11.5%
5) Services and Other Operating Expenditures		5000-5999	57,000.00	57,000.00	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	118,192.00	215,785.00	82.6%
9) TOTAL, EXPENDITURES			4,186,948.00	4,063,541.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			661,073.00	418,459.00	-36.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			661,073.00	418,459.00	-36.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,399,873.58	2,060,946.58	47.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,399,873.58	2,060,946.58	47.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,399,873.58	2,060,946.58	47.2%
2) Ending Balance, June 30 (E + F1e)			2,060,946.58	2,479,405.58	20.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,051,670.63	2,438,129.63	18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,275.95	41,275.95	345.0%
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	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					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,464,046.00	1,250,000.00	-14.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,464,046.00	1,250,000.00	-14.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,343,975.00	3,200,000.00	-4.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,343,975.00	3,200,000.00	-4.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,000.00	32,000.00	-20.0%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	32,000.00	-20.0%
TOTAL, REVENUES			4,848,021.00	4,482,000.00	-7.5%
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	1,120,208.00	1,120,208.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	253,182.00	253,182.00	0.0%
Clerical, Technical and Office Salaries		2400	78,783.00	78,783.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,452,173.00	1,452,173.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	292,817.00	292,817.00	0.0%
OASDI/Medicare/Alternative		3301-3302	96,231.00	96,231.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	111,000.00	111,000.00	0.0%
Unemployment Insurance		3501-3502	1,000.00	0.00	-100.0%
Workers' Compensation		3601-3602	38,229.00	38,229.00	0.0%
OPEB, Allocated		3701-3702	21,801.00	21,801.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	78,505.00	78,505.00	0.0%
TOTAL, EMPLOYEE BENEFITS			639,583.00	638,583.00	-0.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	40,000.00	40,000.00	0.0%
Noncapitalized Equipment		4400	135,000.00	15,000.00	-88.9%
Food		4700	1,745,000.00	1,645,000.00	-5.7%
TOTAL, BOOKS AND SUPPLIES			1,920,000.00	1,700,000.00	-11.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	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	13,000.00	13,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,000.00	35,000.00	0.0%
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	22,500.00	22,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,000.00	57,000.00	0.0%
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	118,192.00	215,785.00	82.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			118,192.00	215,785.00	82.6%
TOTAL, EXPENDITURES			4,186,948.00	4,063,541.00	-2.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,464,046.00	1,250,000.00	-14.6%
3) Other State Revenue		8300-8599	3,343,975.00	3,200,000.00	-4.3%
4) Other Local Revenue		8600-8799	40,000.00	32,000.00	-20.0%
5) TOTAL, REVENUES			4,848,021.00	4,482,000.00	-7.5%
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		4,055,756.00	3,834,756.00	-5.4%
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		118,192.00	215,785.00	82.6%
8) Plant Services	8000-8999		13,000.00	13,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,186,948.00	4,063,541.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			661,073.00	418,459.00	-36.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			661,073.00	418,459.00	-36.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,399,873.58	2,060,946.58	47.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,399,873.58	2,060,946.58	47.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,399,873.58	2,060,946.58	47.2%
2) Ending Balance, June 30 (E + F1e)			2,060,946.58	2,479,405.58	20.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,051,670.63	2,438,129.63	18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,275.95	41,275.95	345.0%
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)	1,493,806.30	2,095,265.30
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	214,046.00	214,046.00
7029	Child Nutrition: Food Service Staff Training Funds	200.00	200.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	215,239.51	239.51
7033	Child Nutrition: School Food Best Practices Apportionment	124,282.00	124,282.00
9010	Other Restricted Local	4,096.82	4,096.82
Total, Restricted Balance		2,051,670.63	2,438,129.63

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	920,000.00	374,641.00	-59.3%
5) TOTAL, REVENUES			920,000.00	374,641.00	-59.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	155,000.00	60,000.00	-61.3%
6) Capital Outlay		6000-6999	90,000.00	3,100,000.00	3,344.4%
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			245,000.00	3,160,000.00	1,189.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			675,000.00	(2,785,359.00)	-512.6%
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)			675,000.00	(2,785,359.00)	-512.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,468,668.99	5,143,668.99	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,468,668.99	5,143,668.99	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,468,668.99	5,143,668.99	15.1%
2) Ending Balance, June 30 (E + F1e)			5,143,668.99	2,358,309.99	-54.2%
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	3,105,422.63	1,968,063.63	-36.6%
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	2,038,246.36	390,246.36	-80.9%
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					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		

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	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	175,000.00	12,000.00	-93.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	745,000.00	362,641.00	-51.3%
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			920,000.00	374,641.00	-59.3%
TOTAL, REVENUES			920,000.00	374,641.00	-59.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	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	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	80,000.00	60,000.00	-25.0%
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	75,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,000.00	60,000.00	-61.3%
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	90,000.00	3,100,000.00	3,344.4%
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			90,000.00	3,100,000.00	3,344.4%
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			245,000.00	3,160,000.00	1,189.8%
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					

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	920,000.00	374,641.00	-59.3%
5) TOTAL, REVENUES			920,000.00	374,641.00	-59.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		245,000.00	3,160,000.00	1,189.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			245,000.00	3,160,000.00	1,189.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			675,000.00	(2,785,359.00)	-512.6%
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)			675,000.00	(2,785,359.00)	-512.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,468,668.99	5,143,668.99	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,468,668.99	5,143,668.99	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,468,668.99	5,143,668.99	15.1%
2) Ending Balance, June 30 (E + F1e)			5,143,668.99	2,358,309.99	-54.2%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,038,246.36	390,246.36	-80.9%
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	3,105,422.63	1,968,063.63
Total, Restricted Balance		3,105,422.63	1,968,063.63

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	2,171,495.00	1,050,000.00	-51.6%
4) Other Local Revenue		8600-8799	70,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,241,495.00	1,050,000.00	-53.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	300,000.00	1,150,000.00	283.3%
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			300,000.00	1,150,000.00	283.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,941,495.00	(100,000.00)	-105.2%
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)			1,941,495.00	(100,000.00)	-105.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,169,081.97	3,110,576.97	166.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,169,081.97	3,110,576.97	166.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,169,081.97	3,110,576.97	166.1%
2) Ending Balance, June 30 (E + F1e)			3,110,576.97	3,010,576.97	-3.2%
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	2,987,484.49	2,987,484.49	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	123,092.48	23,092.48	-81.2%
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					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		

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		9360	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	2,171,495.00	1,050,000.00	-51.6%
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			2,171,495.00	1,050,000.00	-51.6%
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	70,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,000.00	0.00	-100.0%
TOTAL, REVENUES			2,241,495.00	1,050,000.00	-53.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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	300,000.00	1,150,000.00	283.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	1,150,000.00	283.3%
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			300,000.00	1,150,000.00	283.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,171,495.00	1,050,000.00	-51.6%
4) Other Local Revenue		8600-8799	70,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,241,495.00	1,050,000.00	-53.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		300,000.00	1,150,000.00	283.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			300,000.00	1,150,000.00	283.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,941,495.00	(100,000.00)	-105.2%
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)			1,941,495.00	(100,000.00)	-105.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,169,081.97	3,110,576.97	166.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,169,081.97	3,110,576.97	166.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,169,081.97	3,110,576.97	166.1%
2) Ending Balance, June 30 (E + F1e)			3,110,576.97	3,010,576.97	-3.2%
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	2,987,484.49	2,987,484.49	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	123,092.48	23,092.48	-81.2%
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
7710	State School Facilities Projects	2,987,484.49	2,987,484.49
Total, Restricted Balance		2,987,484.49	2,987,484.49

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	4,653,783.00	2,500,000.00	-46.3%
5) TOTAL, REVENUES			4,653,783.00	2,500,000.00	-46.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	100,000.00	New
5) Services and Other Operating Expenditures		5000-5999	50,000.00	500,000.00	900.0%
6) Capital Outlay		6000-6999	5,665,000.00	8,225,000.00	45.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,715,000.00	8,825,000.00	54.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,061,217.00)	(6,325,000.00)	496.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,600,000.00	2,250,000.00	-13.5%
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			(2,600,000.00)	(2,250,000.00)	-13.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,661,217.00)	(8,575,000.00)	134.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,185,652.20	18,524,435.20	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,185,652.20	18,524,435.20	-16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,185,652.20	18,524,435.20	-16.5%
2) Ending Balance, June 30 (E + F1e)			18,524,435.20	9,949,435.20	-46.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,712,264.14	8,787,264.14	-50.4%
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	812,171.06	1,162,171.06	43.1%
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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,803,783.00	2,150,000.00	-43.5%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	850,000.00	350,000.00	-58.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,653,783.00	2,500,000.00	-46.3%
TOTAL, REVENUES			4,653,783.00	2,500,000.00	-46.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	100,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	100,000.00	New
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	50,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	500,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	500,000.00	900.0%
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	5,665,000.00	8,225,000.00	45.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,665,000.00	8,225,000.00	45.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,715,000.00	8,825,000.00	54.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,600,000.00	2,250,000.00	-13.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,600,000.00	2,250,000.00	-13.5%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,600,000.00)	(2,250,000.00)	-13.5%

Description	Function 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	4,653,783.00	2,500,000.00	-46.3%
5) TOTAL, REVENUES			4,653,783.00	2,500,000.00	-46.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,715,000.00	8,825,000.00	54.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,715,000.00	8,825,000.00	54.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,061,217.00)	(6,325,000.00)	496.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,600,000.00	2,250,000.00	-13.5%
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			(2,600,000.00)	(2,250,000.00)	-13.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,661,217.00)	(8,575,000.00)	134.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,185,652.20	18,524,435.20	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,185,652.20	18,524,435.20	-16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,185,652.20	18,524,435.20	-16.5%
2) Ending Balance, June 30 (E + F1e)			18,524,435.20	9,949,435.20	-46.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,712,264.14	8,787,264.14	-50.4%
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	812,171.06	1,162,171.06	43.1%
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
9010	Other Restricted Local	17,712,264.14	8,787,264.14
Total, Restricted Balance		17,712,264.14	8,787,264.14

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	6,698,619.00	6,698,619.00	0.0%
5) TOTAL, REVENUES			6,698,619.00	6,698,619.00	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	6,971,951.00	6,971,951.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,971,951.00	6,971,951.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(273,332.00)	(273,332.00)	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)			(273,332.00)	(273,332.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,904,290.00	4,630,958.00	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,904,290.00	4,630,958.00	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,904,290.00	4,630,958.00	-5.6%
2) Ending Balance, June 30 (E + F1e)			4,630,958.00	4,357,626.00	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,630,958.00	4,357,626.00	-5.9%
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					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
9111			0.00		
b) in Banks					
9120			0.00		
c) in Revolving Cash Account					
9130			0.00		
d) with Fiscal Agent/Trustee					
9135			0.00		
e) Collections Awaiting Deposit					
9140			0.00		

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	6,343,838.00	6,343,838.00	0.0%
Unsecured Roll		8612	28,730.00	28,730.00	0.0%
Prior Years' Taxes		8613	185,289.00	185,289.00	0.0%
Supplemental Taxes		8614	124,463.00	124,463.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	16,299.00	16,299.00	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			6,698,619.00	6,698,619.00	0.0%
TOTAL, REVENUES			6,698,619.00	6,698,619.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,250,000.00	2,250,000.00	0.0%
Bond Interest and Other Service Charges		7434	4,721,951.00	4,721,951.00	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)			6,971,951.00	6,971,951.00	0.0%
TOTAL, EXPENDITURES			6,971,951.00	6,971,951.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	6,698,619.00	6,698,619.00	0.0%
5) TOTAL, REVENUES			6,698,619.00	6,698,619.00	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	6,971,951.00	6,971,951.00	0.0%
10) TOTAL, EXPENDITURES			6,971,951.00	6,971,951.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(273,332.00)	(273,332.00)	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)			(273,332.00)	(273,332.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,904,290.00	4,630,958.00	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,904,290.00	4,630,958.00	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,904,290.00	4,630,958.00	-5.6%
2) Ending Balance, June 30 (E + F1e)			4,630,958.00	4,357,626.00	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	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	4,630,958.00	4,357,626.00	-5.9%
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	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)	6,361.48	6,361.48	6,644.32	6,361.48	6,361.48	6,474.05
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)	6,361.48	6,361.48	6,644.32	6,361.48	6,361.48	6,474.05
5. 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	3.80	3.80	3.80	3.80	3.80	3.80
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)	3.80	3.80	3.80	3.80	3.80	3.80
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,365.28	6,365.28	6,648.12	6,365.28	6,365.28	6,477.85
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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,517,971.00		1,517,971.00			1,517,971.00
Work in Progress	441,268.00		441,268.00	2,955,700.00	337,320.00	3,059,648.00
Total capital assets not being depreciated	1,959,239.00	0.00	1,959,239.00	2,955,700.00	337,320.00	4,577,619.00
Capital assets being depreciated:						
Land Improvements	6,218,877.00		6,218,877.00			6,218,877.00
Buildings	208,513,254.00		208,513,254.00	2,126,489.00		210,639,743.00
Equipment	7,191,590.00		7,191,590.00	160,871.00		7,352,461.00
Total capital assets being depreciated	221,923,721.00	0.00	221,923,721.00	2,287,360.00	0.00	224,211,081.00
Accumulated Depreciation for:						
Land Improvements	(5,075,495.00)		(5,075,495.00)	(112,597.00)		(5,188,092.00)
Buildings	(45,549,827.00)		(45,549,827.00)	(2,690,659.00)		(48,240,486.00)
Equipment	(5,687,179.00)		(5,687,179.00)	(242,561.00)		(5,929,740.00)
Total accumulated depreciation	(56,312,501.00)	0.00	(56,312,501.00)	(3,045,817.00)	0.00	(59,358,318.00)
Total capital assets being depreciated, net excluding lease and subscription assets	165,611,220.00	0.00	165,611,220.00	(758,457.00)	0.00	164,852,763.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	167,570,459.00	0.00	167,570,459.00	2,197,243.00	337,320.00	169,430,382.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	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			21,315,110.00	17,850,380.00	14,398,239.00	12,055,621.00	8,038,006.00	2,018,877.00	4,571,114.00	6,212,556.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,634,978.00	1,634,978.00	6,976,754.00	6,219,662.00	2,942,960.00	6,976,754.00	2,942,960.00	2,463,182.00
Property Taxes	8020-8079		311,594.00	231,414.00				5,591,621.00	5,258,909.00	1,397,862.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		59,364.00		162,489.00			1,514,091.00		
Other State Revenue	8300-8599		1,140,934.00	996,138.00	2,325,597.00	2,965,833.00	2,104,660.00		151,346.00	
Other Local Revenue	8600-8799		39,787.00	107,538.00	290,706.00	101,818.00	814,923.00	1,149,079.00	3,160,445.00	
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,186,657.00	2,970,068.00	9,755,546.00	9,287,313.00	5,862,543.00	15,231,545.00	11,513,660.00	3,861,044.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		452,276.00	1,341,200.00	4,897,111.00	4,938,356.00	5,014,007.00	4,913,703.00	4,991,176.00	4,954,753.00
Classified Salaries	2000-2999		260,510.00	1,026,034.00	1,459,355.00	1,727,803.00	1,785,394.00	1,760,642.00	1,831,981.00	1,813,980.00
Employee Benefits	3000-3999		577,193.00	1,089,379.00	2,061,104.00	2,905,127.00	2,948,243.00	2,997,279.00	2,969,777.00	2,986,849.00
Books and Supplies	4000-4999		612,491.00	298,946.00	414,296.00	676,749.00	461,256.00	169,766.00	569,911.00	174,685.00
Services	5000-5999		346,294.00	1,147,406.00	208,109.00	1,512,406.00	2,356,609.00	2,860,026.00	1,680,994.00	1,950,001.00
Capital Outlay	6000-6999						24,390.00		5,610.00	
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,248,764.00	4,902,965.00	9,039,975.00	11,760,441.00	12,589,899.00	12,701,416.00	12,049,449.00	11,880,268.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199				(177,772.00)	177,772.00				
Accounts Receivable	9200-9299		120,230.00	(56,308.00)	101,494.00	1,668,875.00	(56,821.00)	166,695.00	1,704,755.00	874,039.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340								1,026,743.00	
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	120,230.00	(56,308.00)	(76,278.00)	1,846,647.00	(56,821.00)	166,695.00	2,731,498.00	874,039.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		4,522,853.00	1,462,936.00	2,981,911.00	3,391,134.00	(765,048.00)	144,587.00	554,267.00	(2,300,555.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	4,522,853.00	1,462,936.00	2,981,911.00	3,391,134.00	(765,048.00)	144,587.00	554,267.00	(2,300,555.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(4,402,623.00)	(1,519,244.00)	(3,058,189.00)	(1,544,487.00)	708,227.00	22,108.00	2,177,231.00	3,174,594.00
E. NET INCREASE/DECREASE (B - C + D)			(3,464,730.00)	(3,452,141.00)	(2,342,618.00)	(4,017,615.00)	(6,019,129.00)	2,552,237.00	1,641,442.00	(4,844,630.00)
F. ENDING CASH (A + E)			17,850,380.00	14,398,239.00	12,055,621.00	8,038,006.00	2,018,877.00	4,571,114.00	6,212,556.00	1,367,926.00
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		1,367,926.00	1,159,836.00	1,314,196.00	4,785,661.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,349,366.00	2,463,182.00	2,463,182.00	2,463,182.00	2,676,904.00		47,208,044.00	47,208,044.00
Property Taxes	8020-8079	27,430.00	4,701,023.00	3,171,930.00	3,171,930.00	8,166,342.00		32,030,055.00	32,030,055.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299			624,827.00				2,360,771.00	2,360,771.00
Other State Revenue	8300-8599	2,968,610.00	146,965.00	2,151,423.00	2,151,423.00	2,214,545.00		19,317,474.00	19,317,474.00
Other Local Revenue	8600-8799		38,141.00			151,665.00		5,854,102.00	5,854,102.00
Interfund Transfers In	8900-8929					2,250,000.00		2,250,000.00	2,250,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		8,345,406.00	7,349,311.00	8,411,362.00	7,786,535.00	15,459,456.00	0.00	109,020,446.00	109,020,446.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,007,551.00	4,989,349.00	4,751,316.00	390,651.00	0.00	(267,446.00)	46,374,003.00	46,374,003.00
Classified Salaries	2000-2999	1,790,524.00	1,766,376.00	1,747,465.00	251,934.00		(688,612.00)	16,533,386.00	16,533,386.00
Employee Benefits	3000-3999	3,022,262.00	2,982,097.00	2,981,669.00	536,439.00		(93,620.00)	27,963,798.00	27,963,798.00
Books and Supplies	4000-4999	258,551.00	337,698.00	277,806.00	394,336.00		(170,042.00)	4,476,449.00	4,476,449.00
Services	5000-5999	1,392,303.00	1,432,664.00	1,831,567.00	313,990.00		(1,140,781.00)	15,891,588.00	15,891,588.00
Capital Outlay	6000-6999							30,000.00	30,000.00
Other Outgo	7000-7499				(600,174.00)			(600,174.00)	(600,174.00)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		11,471,191.00	11,508,184.00	11,589,823.00	1,287,176.00	0.00	(2,360,501.00)	110,669,050.00	110,669,050.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(1,529,681.00)	1,502,742.00	(234,374.00)				(261,313.00)	
Accounts Receivable	9200-9299	103,480.00	(122,769.00)	(131,647.00)				4,372,023.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							1,026,743.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(1,426,201.00)	1,379,973.00	(366,021.00)	0.00	0.00	0.00	5,137,453.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(4,343,896.00)	(2,933,260.00)	(7,015,947.00)				(4,301,018.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(4,343,896.00)	(2,933,260.00)	(7,015,947.00)	0.00	0.00	0.00	(4,301,018.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		2,917,695.00	4,313,233.00	6,649,926.00	0.00	0.00	0.00	9,438,471.00	
E. NET INCREASE/DECREASE (B - C + D)		(208,090.00)	154,360.00	3,471,465.00	6,499,359.00	15,459,456.00	2,360,501.00	7,789,867.00	(1,648,604.00)
F. ENDING CASH (A + E)		1,159,836.00	1,314,196.00	4,785,661.00	11,285,020.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								29,104,977.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			11,285,020.00	5,245,876.00	2,156,441.00	1,556,461.00	1,119,778.00	1,054,282.00	4,195,674.00	7,941,964.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,634,978.00	1,634,978.00	6,976,754.00	6,219,662.00	2,942,960.00	6,976,754.00	2,942,960.00	2,463,182.00
Property Taxes	8020-8079		311,594.00	231,414.00				5,591,621.00	5,258,909.00	1,397,862.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		59,364.00		162,489.00			1,514,091.00		
Other State Revenue	8300-8599		1,140,934.00	996,138.00	2,325,597.00	2,965,833.00	2,104,660.00		151,346.00	
Other Local Revenue	8600-8799		39,787.00	107,538.00	290,706.00	101,818.00	814,923.00	1,149,079.00	3,160,445.00	
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,186,657.00	2,970,068.00	9,755,546.00	9,287,313.00	5,862,543.00	15,231,545.00	11,513,660.00	3,861,044.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		424,575.00	1,302,309.00	4,813,455.00	4,854,181.00	4,928,880.00	4,829,838.00	4,906,336.00	4,870,372.00
Classified Salaries	2000-2999		201,211.00	959,517.00	1,388,752.00	1,654,669.00	1,711,717.00	1,687,198.00	1,757,865.00	1,740,033.00
Employee Benefits	3000-3999		561,040.00	1,065,713.00	2,023,185.00	2,854,828.00	2,897,312.00	2,945,629.00	2,918,530.00	2,935,352.00
Books and Supplies	4000-4999		391,297.00	186,241.00	261,679.00	433,322.00	292,391.00	101,759.00	363,450.00	104,976.00
Services	5000-5999		245,055.00	1,026,479.00	110,266.00	1,382,509.00	2,205,966.00	2,697,011.00	1,546,954.00	1,809,350.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	Budget, July 1 2024-25 Budget											
			July	August	September	October	November	December	January	February				
All Other Financing Uses	7630-7699													
TOTAL DISBURSEMENTS			1,823,178.00	4,540,259.00	8,597,337.00	11,179,509.00	12,036,266.00	12,261,435.00	11,493,135.00	11,460,083.00				
D. BALANCE SHEET ITEMS														
<u>Assets and Deferred Outflows</u>														
Cash Not In Treasury	9111-9199				(177,772.00)	177,772.00								
Accounts Receivable	9200-9299		120,230.00	(56,308.00)	101,494.00	1,668,875.00	(56,821.00)	166,695.00	1,704,755.00	874,039.00				
Due From Other Funds	9310													
Stores	9320													
Prepaid Expenditures	9330													
Other Current Assets	9340									1,026,743.00				
Lease Receivable	9380													
Deferred Outflows of Resources	9490													
SUBTOTAL		0.00	120,230.00	(56,308.00)	(76,278.00)	1,846,647.00	(56,821.00)	166,695.00	2,731,498.00	874,039.00				
<u>Liabilities and Deferred Inflows</u>														
Accounts Payable	9500-9599		7,522,853.00	1,462,936.00	1,681,911.00	391,134.00	(6,165,048.00)	(4,587.00)	(994,267.00)	130,055.00				
Due To Other Funds	9610													
Current Loans	9640													
Unearned Revenues	9650													
Deferred Inflows of Resources	9690													
SUBTOTAL		0.00	7,522,853.00	1,462,936.00	1,681,911.00	391,134.00	(6,165,048.00)	(4,587.00)	(994,267.00)	130,055.00				
<u>Nonoperating</u>														
Suspense Clearing	9910													
TOTAL BALANCE SHEET ITEMS		0.00	(7,402,623.00)	(1,519,244.00)	(1,758,189.00)	1,455,513.00	6,108,227.00	171,282.00	3,725,765.00	743,984.00				
E. NET INCREASE/DECREASE (B - C + D)			(6,039,144.00)	(3,089,435.00)	(599,980.00)	(436,683.00)	(65,496.00)	3,141,392.00	3,746,290.00	(6,855,055.00)				
F. ENDING CASH (A + E)			5,245,876.00	2,156,441.00	1,556,461.00	1,119,778.00	1,054,282.00	4,195,674.00	7,941,964.00	1,086,909.00				
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		1,086,909.00	3,315,281.00	5,433,434.00	3,506,255.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,349,366.00	2,463,182.00	2,463,182.00	2,463,182.00	3,358,959.00		47,890,099.00	47,890,099.00
Property Taxes	8020-8079	27,430.00	4,701,023.00	3,171,930.00	3,171,930.00	8,629,107.00		32,492,820.00	32,492,820.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299			624,827.00				2,360,771.00	2,360,771.00
Other State Revenue	8300-8599	2,968,610.00	146,965.00	2,151,423.00	2,151,423.00	2,214,545.00		19,317,474.00	19,317,474.00
Other Local Revenue	8600-8799		38,141.00	151,665.00				5,854,102.00	5,854,102.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		8,345,406.00	7,349,311.00	8,563,027.00	7,786,535.00	14,202,611.00	0.00	107,915,266.00	107,915,266.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,922,505.00	4,904,532.00	4,669,496.00	363,730.00			45,790,209.00	45,790,209.00
Classified Salaries	2000-2999	1,716,798.00	1,692,878.00	1,674,145.00	192,712.00			16,377,495.00	16,377,495.00
Employee Benefits	3000-3999	2,970,245.00	2,930,669.00	2,930,248.00	520,881.00			27,553,632.00	27,553,632.00
Books and Supplies	4000-4999	159,823.00	211,585.00	172,416.00	275,455.00			2,954,394.00	2,954,394.00
Services	5000-5999	1,265,358.00	1,304,727.00	1,693,827.00	213,548.00			15,501,050.00	15,501,050.00
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499				(529,017.00)			(529,017.00)	(529,017.00)
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		11,034,729.00	11,044,391.00	11,140,132.00	1,037,309.00	0.00	0.00	107,647,763.00	107,647,763.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(1,529,681.00)	1,502,742.00	(234,374.00)				(261,313.00)	
Accounts Receivable	9200-9299	103,480.00	(122,769.00)	(131,647.00)				4,372,023.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							1,026,743.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(1,426,201.00)	1,379,973.00	(366,021.00)	0.00	0.00	0.00	5,137,453.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(6,343,896.00)	(4,433,260.00)	(1,015,947.00)				(7,768,116.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(6,343,896.00)	(4,433,260.00)	(1,015,947.00)	0.00	0.00	0.00	(7,768,116.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		4,917,695.00	5,813,233.00	649,926.00	0.00	0.00	0.00	12,905,569.00	
E. NET INCREASE/DECREASE (B - C + D)		2,228,372.00	2,118,153.00	(1,927,179.00)	6,749,226.00	14,202,611.00	0.00	13,173,072.00	267,503.00
F. ENDING CASH (A + E)		3,315,281.00	5,433,434.00	3,506,255.00	10,255,481.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								24,458,092.00	

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: 4034 Irving Place, Culver City CA 90232

Date: 6/12/24

Adoption Date: 6/25/24

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 9770 Culver Blvd., Culver City, CA 90232

Date: 6/12/24

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Santha Rajiv

Title: Assistant Superintendent of Business Services

Telephone: 310-842-4220

E-mail: santharajiv@ccusd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		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?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/25/2024	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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	50,042,960.00	301	0.00	303	50,042,960.00	305	1,325,682.00		307	48,717,278.00	309
2000 - Classified Salaries	17,331,663.00	311	0.00	313	17,331,663.00	315	465,274.00		317	16,866,389.00	319
3000 - Employee Benefits	28,665,378.00	321	646,100.00	323	28,019,278.00	325	274,936.00		327	27,744,342.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,570,145.00	331	0.00	333	4,570,145.00	335	725,000.00		337	3,845,145.00	339
5000 - Services. . . & 7300 - Indirect Costs	20,513,815.00	341	0.00	343	20,513,815.00	345	4,750,039.00		347	15,763,776.00	349
TOTAL					120,477,861.00	365			TOTAL	112,936,930.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	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	393
10. Other Benefits (EC 22310).	3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		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.		55.11%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
.....		
.....		55.00%
2. Percentage spent by this district (Part II, Line 15)		
.....		55.11%
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)		
.....		112,936,930.00
5. Deficiency Amount (Part III, Line 3 times Line 4)		
.....		0.00

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

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	46,374,003.00	301	0.00	303	46,374,003.00	305	1,326,696.00		307	45,047,307.00	309
2000 - Classified Salaries	16,533,386.00	311	0.00	313	16,533,386.00	315	465,274.00		317	16,068,112.00	319
3000 - Employee Benefits	27,963,798.00	321	662,700.00	323	27,301,098.00	325	272,942.00		327	27,028,156.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,476,449.00	331	0.00	333	4,476,449.00	335	1,410,000.00		337	3,066,449.00	339
5000 - Services . . & 7300 - Indirect Costs	15,250,387.00	341	0.00	343	15,250,387.00	345	3,850,322.00		347	11,400,065.00	349
TOTAL					109,935,323.00	365	TOTAL			102,610,089.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	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	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	58,379,604.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	58,379,604.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	56.89%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.89%	
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)	102,610,089.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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:

Schools Linked for Insurance Management (SLIM)

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

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/25/24

For additional information on this certification, please contact:

Name: Santha Rajiv
Title: Assistant Superintendent of Business Services
Telephone: 310-842-4220
E-mail: santharajiv@ccusd.org

Budget, July 1
2023-24 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	113,880,000.00		113,880,000.00		1,960,000.00	111,920,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	5,330,938.00		5,330,938.00		251,921.00	5,079,017.00	
Net Pension Liability	99,404,267.00		99,404,267.00		14,650,940.00	84,753,327.00	
Total/Net OPEB Liability	26,773,687.00	175,682.00	26,949,369.00	1,896,278.00		28,845,647.00	
Compensated Absences Payable	1,155,134.00	453,316.00	1,608,450.00	26,823.00		1,635,273.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	246,544,026.00	628,998.00	247,173,024.00	1,923,101.00	16,862,861.00	232,233,264.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	121,295,236.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,552,886.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	130,248.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>130,248.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439 minus 8000-8699</p>	<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>117,612,102.00</p>
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>6,365.28</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>18,477.13</p>

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.)	106,124,432.72	16,522.15
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)	106,124,432.72	16,522.15
B. Required effort (Line A.2 times 90%)	95,511,989.45	14,869.94
C. Current year expenditures (Line I.E and Line II.B)	117,612,102.00	18,477.13
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>		
<p>Description of Adjustments</p>	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) 3,430,844.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - 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) 91,963,057.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.73%

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. 0.00

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) 4,520,634.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,260,083.00

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)	429,686.90
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)	6,210,403.90
9. Carry-Forward Adjustment (Part IV, Line F)	(576,468.37)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,633,935.53
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	72,443,614.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	16,661,918.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,089,878.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	117,016.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,027,173.00
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)	29,325.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	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)	11,090,069.10
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,834,286.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,669,056.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,323,756.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	126,286,091.10
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)	4.92%
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/ia/ic) (Line A10 divided by Line B19)	4.46%

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)	6,210,403.90
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	32,576.65
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 (5.40%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.40%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.46%) times Part III, Line B19); zero if positive	(576,468.37)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(576,468.37)
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:	4.46%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-288234.19) is applied to the current year calculation and the remainder (\$-288234.18) is deferred to one or more future years:	4.69%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-192156.12) is applied to the current year calculation and the remainder (\$-384312.25) is deferred to one or more future years:	4.77%
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).	(576,468.37)

Approved
indirect cost
rate: 5.40%

Highest rate
used in any
program: 5.46%

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	2600	1,302,165.00	70,316.00	5.40%
01	3010	242,450.00	13,092.00	5.40%
01	3310	1,505,206.00	82,178.00	5.46%
01	3315	36,839.00	1,990.00	5.40%
01	4035	70,966.00	3,832.00	5.40%
01	4203	31,579.00	1,705.00	5.40%
01	6387	372,677.00	17,695.00	4.75%
01	6388	394,553.00	15,782.00	4.00%
01	6500	20,956,864.00	1,071,735.00	5.11%
01	6520	63,814.00	3,446.00	5.40%
01	7435	3,841,087.00	198,391.00	5.16%
01	8150	3,760,572.00	189,378.00	5.04%
01	9010	1,892,876.00	7,622.00	0.40%
11	6391	2,279,293.00	114,714.00	5.03%
11	9010	347,148.00	5,057.00	1.46%
12	5025	862,758.00	39,672.00	4.60%
12	5320	0.00	8,262.00	N/A
12	6105	3,976,477.00	214,730.00	5.40%
12	9010	829,821.00	44,809.00	5.40%
13	5310	2,188,756.00	118,192.00	5.40%

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	0.00		1,287,023.02	1,287,023.02
2. State Lottery Revenue	8560	1,186,254.00		482,544.00	1,668,798.00
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)		1,186,254.00	0.00	1,769,567.02	2,955,821.02
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,186,254.00		0.00	1,186,254.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		700,000.00	700,000.00
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)		1,186,254.00	0.00	700,000.00	1,886,254.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,069,567.02	1,069,567.02
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	79,238,099.00	1.44%	80,382,919.00	2.79%	82,626,417.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,873,860.00	0.00%	1,873,860.00	0.00%	1,873,860.00
4. Other Local Revenues	8600-8799	5,624,000.00	0.00%	5,624,000.00	-43.56%	3,174,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,250,000.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(19,395,555.00)	-2.97%	(18,820,140.00)	0.41%	(18,897,466.00)
6. Total (Sum lines A1 thru A5c)		69,590,404.00	-0.76%	69,060,639.00	-0.41%	68,776,811.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,592,645.00		35,959,945.00
b. Step & Column Adjustment				184,300.00		185,221.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(817,000.00)		(300,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,592,645.00	-1.73%	35,959,945.00	-0.32%	35,845,166.00
2. Classified Salaries						
a. Base Salaries				11,528,037.00		11,345,850.00
b. Step & Column Adjustment				59,813.00		60,112.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(242,000.00)		(100,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,528,037.00	-1.58%	11,345,850.00	-0.35%	11,305,962.00
3. Employee Benefits	3000-3999	18,238,632.00	-2.36%	17,808,745.00	-0.31%	17,754,220.00
4. Books and Supplies	4000-4999	1,958,563.00	-22.35%	1,520,840.00	-1.45%	1,498,733.00
5. Services and Other Operating Expenditures	5000-5999	4,996,429.00	-7.20%	4,636,550.00	-0.65%	4,606,220.00
6. Capital Outlay	6000-6999	30,000.00	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,027.00	0.00%	41,027.00	0.00%	41,027.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,131,615.00)	2.82%	(2,191,694.00)	1.72%	(2,229,338.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		71,253,718.00	-2.99%	69,121,263.00	-0.43%	68,821,990.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,663,314.00)		(60,624.00)		(45,179.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		5,047,160.63		3,383,846.63		3,323,222.63
2. Ending Fund Balance (Sum lines C and D1)						
		3,383,846.63		3,323,222.63		3,278,043.63
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	40,000.00		40,000.00		40,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,320,072.00		3,229,433.00		3,231,991.00
2. Unassigned/Unappropriated	9790	23,774.63		53,789.63		6,052.63
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,383,846.63		3,323,222.63		3,278,043.63
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,320,072.00		3,229,433.00		3,231,991.00
c. Unassigned/Unappropriated	9790	23,774.63		53,789.63		6,052.63
(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)						
		3,343,846.63		3,283,222.63		3,238,043.63
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.						
Reductions to salaries and benefits, books and supplies, and services and other operating expenditures are incorporated to mitigate deficit spending and to maintain adequate fund balance reserves to meet statutory requirements.						

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%	
2. Federal Revenues	8100-8299	2,360,771.00	0.00%	2,360,771.00	0.00%	2,360,771.00
3. Other State Revenues	8300-8599	17,443,614.00	0.00%	17,443,614.00	0.00%	17,443,614.00
4. Other Local Revenues	8600-8799	230,102.00	0.00%	230,102.00	0.00%	230,102.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	19,395,555.00	-2.97%	18,820,140.00	0.41%	18,897,466.00
6. Total (Sum lines A1 thru A5c)		39,430,042.00	-1.46%	38,854,627.00	0.20%	38,931,953.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,781,358.00		9,830,264.00
b. Step & Column Adjustment				48,906.00		49,151.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,781,358.00	0.50%	9,830,264.00	0.50%	9,879,415.00
2. Classified Salaries						
a. Base Salaries				5,005,349.00		5,031,645.00
b. Step & Column Adjustment				26,296.00		26,428.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,005,349.00	0.53%	5,031,645.00	0.53%	5,058,073.00
3. Employee Benefits	3000-3999	9,725,166.00	0.20%	9,744,887.00	0.17%	9,761,220.00
4. Books and Supplies	4000-4999	2,517,886.00	-43.07%	1,433,554.00	4.00%	1,490,881.00
5. Services and Other Operating Expenditures	5000-5999	10,895,159.00	-0.28%	10,864,500.00	1.95%	11,075,840.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,490,414.00	8.81%	1,621,650.00	1.48%	1,645,600.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		39,415,332.00	-2.26%	38,526,500.00	1.00%	38,911,029.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		14,710.00		328,127.00		20,924.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,925,117.55		7,939,827.55		8,267,954.55
2. Ending Fund Balance (Sum lines C and D1)		7,939,827.55		8,267,954.55		8,288,878.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,939,827.55		8,267,954.55		8,288,878.55
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)		7,939,827.55		8,267,954.55		8,288,878.55
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.						
N/A						

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	79,238,099.00	1.44%	80,382,919.00	2.79%	82,626,417.00
2. Federal Revenues	8100-8299	2,360,771.00	0.00%	2,360,771.00	0.00%	2,360,771.00
3. Other State Revenues	8300-8599	19,317,474.00	0.00%	19,317,474.00	0.00%	19,317,474.00
4. Other Local Revenues	8600-8799	5,854,102.00	0.00%	5,854,102.00	-41.85%	3,404,102.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,250,000.00	-100.00%	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)		109,020,446.00	-1.01%	107,915,266.00	-0.19%	107,708,764.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,374,003.00		45,790,209.00
b. Step & Column Adjustment				233,206.00		234,372.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(817,000.00)		(300,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,374,003.00	-1.26%	45,790,209.00	-0.14%	45,724,581.00
2. Classified Salaries						
a. Base Salaries				16,533,386.00		16,377,495.00
b. Step & Column Adjustment				86,109.00		86,540.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(242,000.00)		(100,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,533,386.00	-0.94%	16,377,495.00	-0.08%	16,364,035.00
3. Employee Benefits	3000-3999	27,963,798.00	-1.47%	27,553,632.00	-0.14%	27,515,440.00
4. Books and Supplies	4000-4999	4,476,449.00	-34.00%	2,954,394.00	1.19%	2,989,614.00
5. Services and Other Operating Expenditures	5000-5999	15,891,588.00	-2.46%	15,501,050.00	1.17%	15,682,060.00
6. Capital Outlay	6000-6999	30,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,027.00	0.00%	41,027.00	0.00%	41,027.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(641,201.00)	-11.10%	(570,044.00)	2.40%	(583,738.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		110,669,050.00	-2.73%	107,647,763.00	0.08%	107,733,019.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,648,604.00)		267,503.00		(24,255.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,972,278.18		11,323,674.18		11,591,177.18
2. Ending Fund Balance (Sum lines C and D1)		11,323,674.18		11,591,177.18		11,566,922.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	40,000.00		40,000.00		40,000.00
b. Restricted	9740	7,939,827.55		8,267,954.55		8,288,878.55
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,320,072.00		3,229,433.00		3,231,991.00
2. Unassigned/Unappropriated	9790	23,774.63		53,789.63		6,052.63
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,323,674.18		11,591,177.18		11,566,922.18
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,320,072.00		3,229,433.00		3,231,991.00
c. Unassigned/Unappropriated	9790	23,774.63		53,789.63		6,052.63
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)		3,343,846.63		3,283,222.63		3,238,043.63
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.02%		3.05%		3.01%
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?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <p>Tri-City SELPA</p>						
<p>2. Special education pass-through funds</p> <p>(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)</p>						
		12,959,526.00		12,959,526.00		12,959,526.00
<p>2. District ADA</p> <p>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)</p>						
		6,361.48		6,361.48		6,361.48
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		110,669,050.00		107,647,763.00		107,733,019.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		110,669,050.00		107,647,763.00		107,733,019.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		3,320,071.50		3,229,432.89		3,231,990.57
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		3,320,071.50		3,229,432.89		3,231,990.57
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

Description	2023-24 Actual	2024-25 Budget	% Diff.
SELPA Name: Tri-City (BX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	14,718,255.00	14,629,775.00	-0.60%
2. Local Special Education Property Taxes	1,134,934.00	1,134,934.00	0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	15,853,189.00	15,764,709.00	-0.56%
B. Program Specialist/Regionalized Services Apportionment	407,146.00	410,240.00	0.76%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment	343,012.00	310,200.00	-9.57%
E. Out of Home Care Apportionment	90,212.00	77,149.00	-14.48%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	16,693,559.00	16,562,298.00	-0.79%
I. Federal IDEA Local Assistance Grants - Preschool	4,861,634.00	4,861,634.00	0.00%
J. Federal IDEA - Section 619 Preschool	121,370.00	121,370.00	0.00%
K. Other Federal Discretionary Grants	73,906.00	73,099.00	-1.09%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	21,750,469.00	21,618,401.00	-0.61%
II. ALLOCATION TO SELPA MEMBERS			
Culver City Unified (BX00)	8,177,744.00	8,607,442.00	5.3%
Beverly Hills Unified (BX01)	3,495,247.00	3,406,261.00	-2.5%
Santa Monica-Malibu Unified (BX03)	10,077,478.00	9,604,698.00	-4.7%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	21,750,469.00	21,618,401.00	-0.61%
Preparer Name: _____			
Title: _____			
Phone: _____			

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	9,400.00	0.00	0.00	(545,436.00)				
Other Sources/Uses Detail					2,600,000.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	200.00	0.00	119,771.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,400.00	0.00	307,473.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(15,000.00)	118,192.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,600,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	15,000.00	(15,000.00)	545,436.00	(545,436.00)	2,600,000.00	2,600,000.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	9,200.00	0.00	0.00	(641,201.00)				
Other Sources/Uses Detail					2,250,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	200.00	0.00	117,221.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,600.00	0.00	308,195.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(15,000.00)	215,785.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,250,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	15,000.00	(15,000.00)	641,201.00	(641,201.00)	2,250,000.00	2,250,000.00		

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):	6,361.48	
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	6,871	6,871		
Charter School				
Total ADA	6,871	6,871	0.0%	Met
Second Prior Year (2022-23)				
District Regular	6,704	6,781		
Charter School				
Total ADA	6,704	6,781	N/A	Met
First Prior Year (2023-24)				
District Regular	6,635	6,644		
Charter School		0		
Total ADA	6,635	6,644	N/A	Met
Budget Year (2024-25)				
District Regular	6,474			
Charter School	0			
Total ADA	6,474			

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	7,100	6,876		
Charter School				
Total Enrollment	7,100	6,876	3.2%	Not Met
Second Prior Year (2022-23)				
District Regular	6,876	6,826		
Charter School				
Total Enrollment	6,876	6,826	0.7%	Met
First Prior Year (2023-24)				
District Regular	6,719	6,719		
Charter School				
Total Enrollment	6,719	6,719	0.0%	Met
Budget Year (2024-25)				
District Regular	6,720			
Charter School				
Total Enrollment	6,720			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	6,360	6,876	
Charter School		0	
Total ADA/Enrollment	6,360	6,876	92.5%
Second Prior Year (2022-23)			
District Regular	6,415	6,826	
Charter School	0		
Total ADA/Enrollment	6,415	6,826	94.0%
First Prior Year (2023-24)			
District Regular	6,361	6,719	
Charter School			
Total ADA/Enrollment	6,361	6,719	94.7%
Historical Average Ratio:			93.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.2%

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	6,361	6,720		
Charter School	0			
Total ADA/Enrollment	6,361	6,720	94.7%	Not Met
1st Subsequent Year (2025-26)				
District Regular	6,361	6,720		
Charter School				
Total ADA/Enrollment	6,361	6,720	94.7%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	6,361	6,720		
Charter School				
Total ADA/Enrollment	6,361	6,720	94.7%	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)

ADA to enrollment ratio is consistent with more current ratio. Historical ratio includes decreased ADA to enrollment as a result of the COVID-19 pandemic and learning loss.

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)	6,648.12	6,477.85	6,383.43	6,365.28
b. Prior Year ADA (Funded)		6,648.12	6,477.85	6,383.43
c. Difference (Step 1a minus Step 1b)		(170.27)	(94.42)	(18.15)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.56%)	(1.46%)	(.28%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		80,453,791.00	79,238,099.00	80,382,919.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		860,855.56	2,321,676.30	2,475,793.91
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)				
		(1.49%)	1.47%	2.80%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-2.49% to -0.49%	0.47% to 2.47%	1.80% to 3.80%

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)	32,517,788.00	32,030,055.00	33,311,133.00	33,311,133.00
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)	80,453,791.00	79,238,099.00	80,382,919.00	82,626,417.00
District's Projected Change in LCFF Revenue:		(1.51%)	1.44%	2.79%
LCFF Revenue Standard		-2.49% to -0.49%	0.47% to 2.47%	1.80% to 3.80%
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)

LCFF projections are based on the Governor's May Revise and are the most current assumptions we have to date.

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)	55,030,746.39	
Second Prior Year (2022-23)	60,825,677.80	70,131,813.48	86.7%
First Prior Year (2023-24)	63,903,935.00	72,658,325.00	88.0%
	Historical Average Ratio:		88.9%

	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):	85.9% to 91.9%	85.9% to 91.9%	85.9% to 91.9%

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)	66,359,314.00		
1st Subsequent Year (2025-26)	65,114,540.00	69,121,263.00	94.2%	Not Met
2nd Subsequent Year (2026-27)	64,905,348.00	68,821,990.00	94.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

Unrestricted expenditures increased due to the spending down and expiration of one-time funds that were used for general operating purposes in fiscal year 2023-24.

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):	(1.49%)	1.47%	2.80%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.49% to 8.51%	-8.53% to 11.47%	-7.20% to 12.80%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.49% to 3.51%	-3.53% to 6.47%	-2.20% to 7.80%

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)	3,575,886.00		
Budget Year (2024-25)	2,360,771.00	(33.98%)	Yes
1st Subsequent Year (2025-26)	2,360,771.00	0.00%	No
2nd Subsequent Year (2026-27)	2,360,771.00	0.00%	No

Explanation:
(required if Yes)

Reduction is due to spending down of remaining one-time ESSER funds in 2023-24.

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

First Prior Year (2023-24)	19,470,891.00		
Budget Year (2024-25)	19,317,474.00	(.79%)	No
1st Subsequent Year (2025-26)	19,317,474.00	0.00%	No
2nd Subsequent Year (2026-27)	19,317,474.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2023-24)	6,154,102.00		
Budget Year (2024-25)	5,854,102.00	(4.87%)	No
1st Subsequent Year (2025-26)	5,854,102.00	0.00%	No
2nd Subsequent Year (2026-27)	3,404,102.00	(41.85%)	Yes

Explanation:
(required if Yes)

Due to loss of Measure "K" parcel tax revenue in 2026-27 from sunseting of the parcel tax measure.

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

First Prior Year (2023-24)	4,570,145.00		
Budget Year (2024-25)	4,476,449.00	(2.05%)	No
1st Subsequent Year (2025-26)	2,954,394.00	(34.00%)	Yes
2nd Subsequent Year (2026-27)	2,989,614.00	1.19%	No

Explanation:
(required if Yes)

Reduction in subsequent years is due to district textbook adoption budgeted in 2024-25.

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

First Prior Year (2023-24)	21,059,251.00		
Budget Year (2024-25)	15,891,588.00	(24.54%)	Yes
1st Subsequent Year (2025-26)	15,501,050.00	(2.46%)	No
2nd Subsequent Year (2026-27)	15,682,060.00	1.17%	No

Explanation:
(required if Yes)

Reduction is due to one-time expenditures incurred in 2023-24 and overall reduction to Special Ed. NPA/NPS 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)	29,200,879.00		
Budget Year (2024-25)	27,532,347.00	(5.71%)	Met
1st Subsequent Year (2025-26)	27,532,347.00	0.00%	Met
2nd Subsequent Year (2026-27)	25,082,347.00	(8.90%)	Not Met

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

First Prior Year (2023-24)	25,629,396.00		
Budget Year (2024-25)	20,368,037.00	(20.53%)	Not Met
1st Subsequent Year (2025-26)	18,455,444.00	(9.39%)	Not Met
2nd Subsequent Year (2026-27)	18,671,674.00	1.17%	Met

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

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

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

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

Reduction is due to spending down of remaining one-time ESSER funds in 2023-24.

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

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

Due to loss of Measure "K" parcel tax revenue in 2026-27 from sunseting of the parcel tax measure.

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

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

Reduction in subsequent years is due to district textbook adoption budgeted in 2024-25.

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

Reduction is due to one-time expenditures incurred in 2023-24 and overall reduction to Special Ed. NPA/NPS costs.

7. CRITERION: Facilities Maintenance

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

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

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 12,959,526.00
- 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)	106,619,050.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	106,619,050.00	3,198,571.50	3,584,909.00	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:

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	2,931,847.00	3,355,162.00	3,638,858.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,192,981.20	1,952,357.54	1,368,302.63
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	9,124,828.20	5,307,519.54	5,007,160.63
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	97,728,202.93	111,838,722.00	121,295,236.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	14,255,797.00	13,892,572.00	10,174,412.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	111,983,999.93	125,731,294.00	131,469,648.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.1%	4.2%	3.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.7%	1.4%	1.3%

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)	13,498.45	60,064,708.98	N/A	Met
Second Prior Year (2022-23)	(3,747,595.64)	70,131,813.48	5.3%	Not Met
First Prior Year (2023-24)	(2,536,405.00)	72,658,325.00	3.5%	Not Met
Budget Year (2024-25) (Information only)	(1,663,314.00)	71,253,718.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

District will take necessary expenditure reduction measures to address and mitigate the shortfall in our projected fund balance reserves due to 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)	8,755,081.00	11,136,054.82	N/A	Met
Second Prior Year (2022-23)	8,735,058.00	11,331,161.27	N/A	Met
First Prior Year (2023-24)	8,650,005.00	7,583,565.63	12.3%	Not Met
Budget Year (2024-25) (Information only)	5,047,160.63			

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)

Due to one-time expenditures incurred in Services and Other Operating.

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)	11,285,020.00		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.)	6,361	6,361	6,361
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): Tri-City SELPA

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	12,959,526.00	12,959,526.00	12,959,526.00

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)	110,669,050.00	107,647,763.00	107,733,019.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	110,669,050.00	107,647,763.00	107,733,019.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,320,071.50	3,229,432.89	3,231,990.57
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)	3,320,071.50	3,229,432.89	3,231,990.57

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,320,072.00	3,229,433.00	3,231,991.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	23,774.63	53,789.63	6,052.63
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,343,846.63	3,283,222.63	3,238,043.63
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.02%	3.05%	3.01%
District's Reserve Standard (Section 10B, Line 7):	3,320,071.50	3,229,432.89	3,231,990.57
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

District will take a necessary expenditure reduction measures to address and mitigate the shortfall in our projected fund balance reserves.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(20,729,731.00)			
Budget Year (2024-25)	(19,395,555.00)	(1,334,176.00)	(6.4%)	Met
1st Subsequent Year (2025-26)	(19,620,140.00)	224,585.00	1.2%	Met
2nd Subsequent Year (2026-27)	(19,697,466.00)	77,326.00	.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	2,600,000.00			
Budget Year (2024-25)	2,250,000.00	(350,000.00)	(13.5%)	Not Met
1st Subsequent Year (2025-26)	0.00	(2,250,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation: Due to expiration of Redevelopment Agency funds received and utilized for General Fund operating purposes per pass through agreement for Project Area 2.
(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	8	Fund 51 - Property Taxes	Fund 51 - Principal and Interest	21,295,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund	General Fund	1,635,273

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
GO Bonds 2014A	21	Fund 51 - Property Taxes	Fund 51 - Principal and Interest	16,085,000
GO Bonds 2014B	24	Fund 51 - Property Taxes	Fund 51 - Principal and Interest	47,820,000
GO Bonds 2014C	25	Fund 51 - Property Taxes	Fund 51 - Principal and Interest	24,420,000
TOTAL:				111,255,273

Type of Commitment (continued)	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	2,712,344	2,712,344	2,712,344	2,712,344
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
GO Bonds 2014A	603,894	603,894	603,894	603,894
GO Bonds 2014B	1,935,525	1,935,525	1,935,525	1,935,525
GO Bonds 2014C	1,720,188	1,720,188	1,720,188	1,720,188
Total Annual Payments:	6,971,951	6,971,951	6,971,951	6,971,951
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2 For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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:

Please refer to collective bargaining agreements for applicable eligibility criteria and amounts.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	0

4 OPEB Liabilities

a. Total OPEB liability

28,845,647.00

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

0.00

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

28,845,647.00

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

6/30/2023

5 OPEB Contributions

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
854,469.00	854,469.00	854,469.00
767,643.00	788,544.00	799,630.00
767,643.00	788,544.00	799,630.00
284.00	291.00	303.00

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

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

d. Number of retirees receiving OPEB benefits

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:

Program operated through Schools Linked for Insurance Management (SLIM) JPA.
--

3 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00

b. Unfunded liability for self-insurance programs

0.00

4 Self-Insurance Contributions

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs	1,817,250.00	1,817,250.00	1,817,250.00
b. Amount contributed (funded) for self-insurance programs	1,817,250.00	1,817,250.00	1,817,250.00

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	411	395	395	395

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)
--------------------------	----------------------------------	----------------------------------

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

541,640

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0	0	0

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

--	--	--

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

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

2. Cost of step & column adjustments

--	--	--

3. Percent change in step & column over prior year

.5%	.5%	.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
-----	-----	-----

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.):

Negotiations Not Settled

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

247,884

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

- 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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

- 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
.5%	.5%	.5%

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

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?

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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	71	67	67	67

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

No

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:

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")

	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

177,920

4. Amount included for any tentative salary schedule increases

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Amount included for any tentative salary schedule increases	0	0	0

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

**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)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year	.5%	.5%	.5%

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

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)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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