

Adopted Budget 2024-25  
**MULTI-YEAR PROJECTION**  
**Combined**

**JURUPA UNIFIED SCHOOL DISTRICT**

Description	Account Codes	2024/25 Adop Budget	2025/26 Projected	2026/27 Projected
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>				
1) LCFF	8010-8099	263,477,443	263,428,541	268,246,119
2) Federal Revenues	8100-8299	13,413,831	13,195,002	13,219,649
3) Other State Revenues	8300-8599	55,972,143	55,073,532	54,919,503
4) Other Local Revenues	8600-8799	17,400,116	15,329,477	15,298,117
5) Other Financing Sources		-	-	-
a) Transfers In	8900-8929	-	-	-
b) Other Sources	8930-8979	-	-	-
c) Contributions	8980-8999	-	-	-
6) TOTAL		350,263,533	347,026,552	351,683,388
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>				
1) Certificated Salaries	1000-1999	146,812,109	147,950,317	148,977,000
2) Classified Salaries	2000-2999	59,137,032	60,066,818	60,902,354
3) Employee Benefits	3000-3999	91,815,864	92,379,572	91,923,484
4) Books & Supplies	4000-4999	11,064,699	9,943,866	9,911,018
5) Services, Other Exp.	5000-5999	49,125,792	51,327,100	52,974,589
6) Capital Outlay	6000-6999	1,750,473	1,503,000	1,503,000
7) Other Outgo	7100-7299 7400-7499	4,621,111	4,451,691	4,621,113
8) Dir. Supp./Ind. Costs	7300-7399	(297,846)	(250,000)	(250,000)
9) Other Financing Uses		-	-	-
a) Transfers Out	7600-7629	3,200,000	3,454,333	3,454,333
b) Other Uses	7630-7699	-	-	-
10) TOTAL		367,229,234	370,826,697	374,016,890
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		(16,965,701)	(23,800,145)	(22,333,502)
<b>D. FUND BALANCE</b>				
Net Beginning Fund Balance		114,993,443	98,027,742	74,227,597
Ending Fund Balance		98,027,742	74,227,597	51,894,095
Components of Ending Balance				-
a) Nonspendable	9710-9719	50,000	50,000	50,000
b) Restricted	9740	28,709,538	27,804,144	28,287,705
c) Committed	9750-9760			-
1) Health & Welfare Pools		7,056,375	6,678,530	7,582,244
2) COVID-19 related contingencies		30,295,000	7,450,000	-
d) Assigned	9780			-
1) Other Discretionary		4,986,582	4,511,858	4,018,394
e) Unassigned				
1) Reserve Econ. Uncertainties	9789	11,016,878	11,124,801	11,220,507
2) Unassigned/Unappropriated	9790	15,913,369	16,608,264	735,245
f) Total Components of Ending Balance		98,027,742	74,227,597	51,894,095
<b>REQUIRED RESERVE ( 3 % )</b>		11,016,878	11,124,801	11,220,507
<b>OVER/(SHORT) REQUIRED RESERVE</b>		15,913,369	16,608,264	735,245

Adopted Budget 2024-25  
**MULTI-YEAR PROJECTION**  
**Unrestricted**

**JURUPA UNIFIED SCHOOL DISTRICT**

Description	Account Codes	2024/25 Adop Budget	2025/26 Projected	2026/27 Projected
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>				
1) LCFF	8010-8099	263,477,443	263,428,541	268,246,119
2) Federal Revenues	8100-8299	-	-	0
3) Other State Revenues	8300-8599	6,426,132	6,417,374	6,418,647
4) Other Local Revenues	8600-8799	3,319,261	1,358,080	1,358,080
5) Other Financing Sources				
a) Transfers In	8900-8929	-	-	0
b) Other Sources	8930-8979	-	-	0
c) Contributions	8980-8999	(46,321,009)	(48,940,374)	(49,536,080)
6) TOTAL		226,901,827	222,263,621	226,486,766
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>				
1) Certificated Salaries	1000-1999	111,698,581	113,774,986	115,422,564
2) Classified Salaries	2000-2999	39,784,608	40,813,634	41,663,535
3) Employee Benefits	3000-3999	56,424,375	57,296,902	57,015,515
4) Books & Supplies	4000-4999	4,752,547	4,866,834	4,998,407
5) Services, Other Exp.	5000-5999	20,362,062	21,670,866	23,276,087
6) Capital Outlay	6000-6999	178,000	178,000	178,000
7) Other Outgo	7100-7299 7400-7499	4,621,111	4,451,691	4,621,113
8) Dir. Supp./Ind. Costs	7300-7399	(1,460,359)	(1,348,874)	(1,325,724)
9) Other Financing Uses				
a) Transfers Out	7600-7629	3,200,000	3,454,333	3,454,333
b) Other Uses	7630-7699	-	-	0
10) TOTAL		239,560,925	245,158,372	249,303,829
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		(12,659,098)	(22,894,751)	(22,817,063)
<b>D. FUND BALANCE</b>				
Net Beginning Fund Balance		81,977,302	69,318,204	46,423,453
Ending Fund Balance		69,318,204	46,423,453	23,606,390
<b>Components of Ending Balance</b>				
a) Nonspendable	9710-9719	50,000	50,000	50,000
b) Restricted	9740	-	-	0
c) Committed	9750-9760			
1) Health & Welfare Pools		7,056,375	6,678,530	7,582,244
2) COVID-19 related contingencies		30,295,000	7,450,000	0
d) Assigned	9780			
1) Other Discretionary		4,986,582	4,511,858	4,018,394
e) Unassigned				
1) Reserve Econ. Uncertainties	9789	11,016,878	11,124,801	11,220,507
2) Unassigned/Unappropriated	9790	15,913,369	16,608,264	735,245
f) Total Components of Ending Balance		69,318,204	46,423,453	23,606,390

Adopted Budget 2024-25  
**MULTI-YEAR PROJECTION**  
**Restricted**

**JURUPA UNIFIED SCHOOL DISTRICT**

Description	Account Codes	2024/25 Adop Budget	2025/26 Projected	2026/27 Projected
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>				
1) LCFF	8010-8099	-	-	-
2) Federal Revenues	8100-8299	13,413,831	13,195,002	13,219,649
3) Other State Revenues	8300-8599	49,546,011	48,656,158	48,500,856
4) Other Local Revenues	8600-8799	14,080,855	13,971,397	13,940,037
5) Other Financing Sources				
a) Transfers In	8900-8929	-	-	-
b) Other Sources	8930-8979	-	-	-
c) Contributions	8980-8999	46,321,009	48,940,374	49,536,080
6) TOTAL		123,361,706	124,762,931	125,196,622
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>				
1) Certificated Salaries	1000-1999	35,113,528	34,175,331	33,554,436
2) Classified Salaries	2000-2999	19,352,424	19,253,184	19,238,819
3) Employee Benefits	3000-3999	35,391,489	35,082,670	34,907,970
4) Books & Supplies	4000-4999	6,312,152	5,077,032	4,912,611
5) Services, Other Exp.	5000-5999	28,763,730	29,656,234	29,698,502
6) Capital Outlay	6000-6999	1,572,473	1,325,000	1,325,000
7) Other Outgo	7100-7299 7400-7499	-	-	-
8) Dir. Supp./Ind. Costs	7300-7399	1,162,513	1,098,874	1,075,724
9) Other Financing Uses				
a) Transfers Out	7600-7629	-	-	-
b) Other Uses	7630-7699	-	-	-
10) TOTAL		127,668,309	125,668,325	124,713,061
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		(4,306,603)	(905,394)	483,561
<b>D. FUND BALANCE</b>				
Net Beginning Fund Balance		33,016,141	28,709,538	27,804,144
Ending Fund Balance		28,709,538	27,804,144	28,287,705
Components of Ending Balance				
a) Nonspendable	9710-9719	-	-	-
b) Restricted	9740	28,709,538	27,804,144	28,287,705
c) Committed	9750-9760			
1) Health & Welfare Pools		-	-	-
2) COVID-19 related contingencies		-	-	-
d) Assigned	9780			
1) Other Discretionary		-	-	-
e) Unassigned				
1) Reserve Econ. Uncertainties	9789	-	-	-
2) Unassigned/Unappropriated	9790	-	-	-
f) Total Components of Ending Balance		28,709,538	27,804,144	28,287,705

Adopted Budget 2024-25  
**MULTI-YEAR PROJECTION**  
**Assumptions**

Description	2024/25 Adop Budget	2025/26 Projected	2026/27 Projected
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**Enrollment and ADA:**

District Enrollment	17,629	17,475	17,366
COE Enrollment	127	127	127
TOTAL	17,756	17,602	17,493
Total Funded ADA	17,215	16,711	16,508
District Capture rate	92.6%	93.0%	93.0%

**MYP Assumptions:**

COLA	1.07%	2.93%	3.08%
Single Year UPP %	82.66%	82.66%	82.66%
STRS	19.10%	19.10%	19.10%
PERS	27.05%	27.60%	28.00%
Health and Welfare Cap	\$13,268	\$13,268	\$13,268
Routine Restricted Maint. Contribution	3%	3%	3%
Deferred Maintenance Contribution	\$2.0M	\$3.0M	\$2.5M
Reserve for Economic Uncertainties	3%	3%	3%

**Employee Benefits Detail:**

STRS	\$ 28,041,113	\$ 28,258,511	28,454,607
PERS	15,996,567	16,578,442	17,052,659
Other fixed cgs and benefits	47,778,184	47,542,620	46,416,218
TOTAL	\$ 91,815,864	\$ 92,379,572	91,923,484

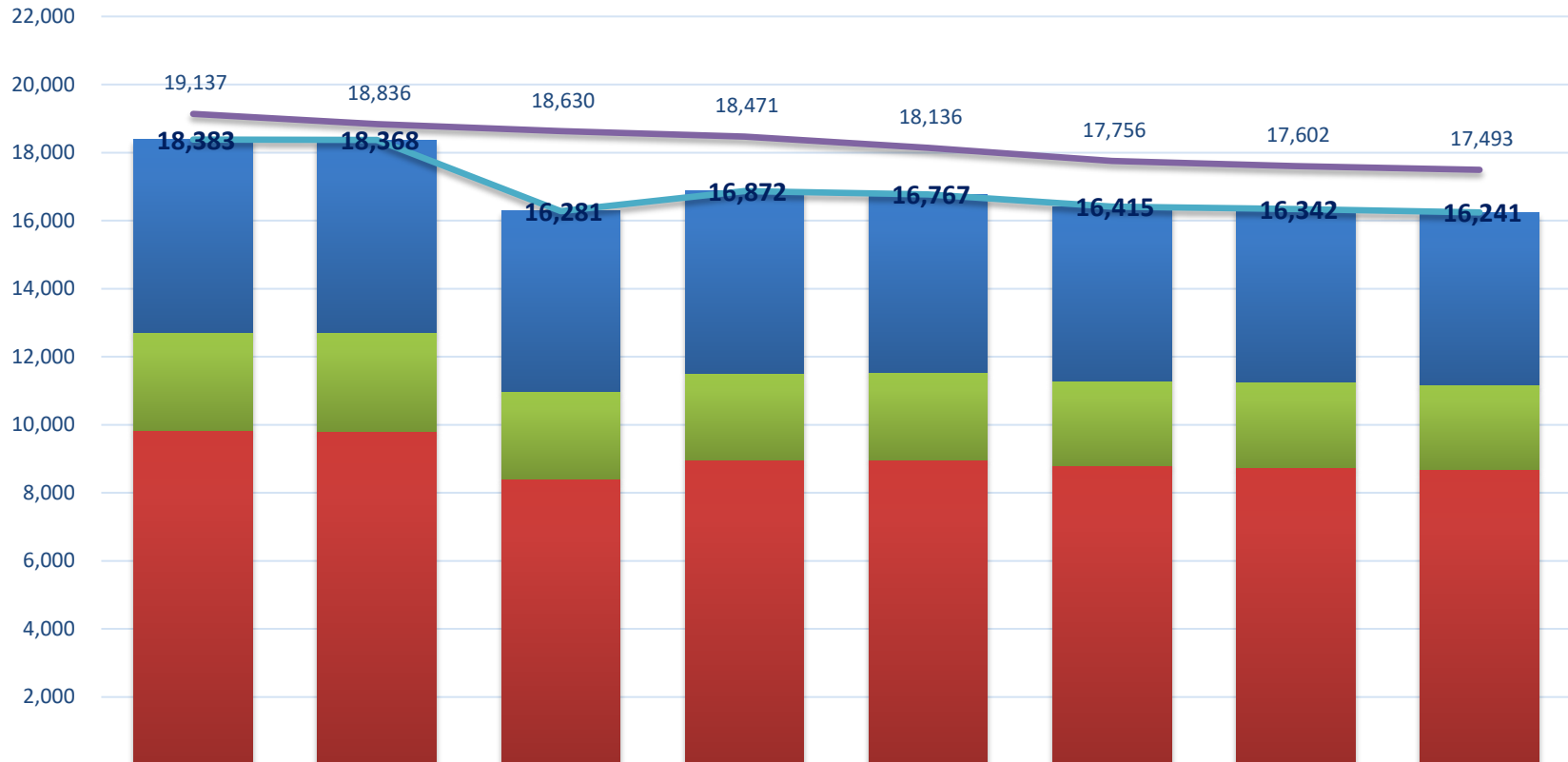
**Committed Ending Fund Balances:**

Certificated H&W Pool	1,281,559	-	-
Classified H&W Pool	5,411,692	6,269,559	7,127,426
Management H&W Pool	363,124	408,971	454,818
COVID-19 Related Contingencies	30,295,000	7,450,000	-
TOTAL COMMITTED	37,351,375	14,128,530	\$ 7,582,244

**Assigned Ending Fund Balances:**

Site Allocations	2,461,038	2,165,781	1,870,524
Lottery	2,525,544	2,346,077	2,147,870
TOTAL ASSIGNED	4,986,582	4,511,858	\$ 4,018,394

## AVERAGE DAILY ATTENDANCE AND ENROLLMENT



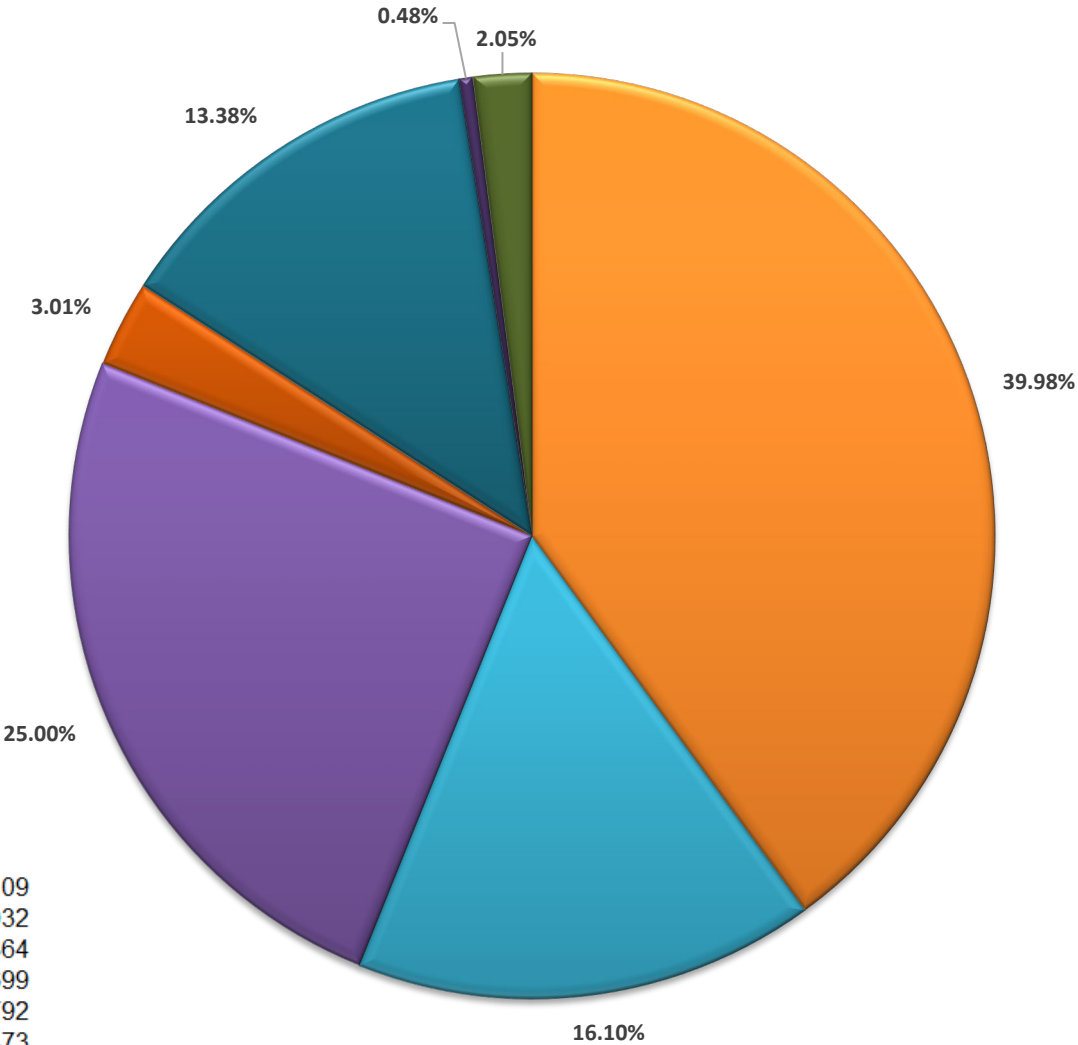
	Actual 2019-20	Actual 2020-21*	Actual 2021-22	Actual 2022-23	Estimated Actuals 2023-24	Adopted Budget 2024-25	Projected 2025-26	Projected 2026-27
9-12 ADA	5,672	5,665	5,314	5,354	5,226	5,117	5,094	5,063
7-8 ADA	2,887	2,884	2,552	2,549	2,566	2,512	2,501	2,485
K-6 ADA	9,823	9,818	8,414	8,969	8,975	8,787	8,747	8,693
Total ADA	18,383	18,368	16,281	16,872	16,767	16,415	16,342	16,241
Enrollment	19,137	18,836	18,630	18,471	18,136	17,756	17,602	17,493

■ K-6 ADA   
 ■ 7-8 ADA   
 ■ 9-12 ADA   
 — Total ADA   
 — Enrollment

\* Hold harmless year

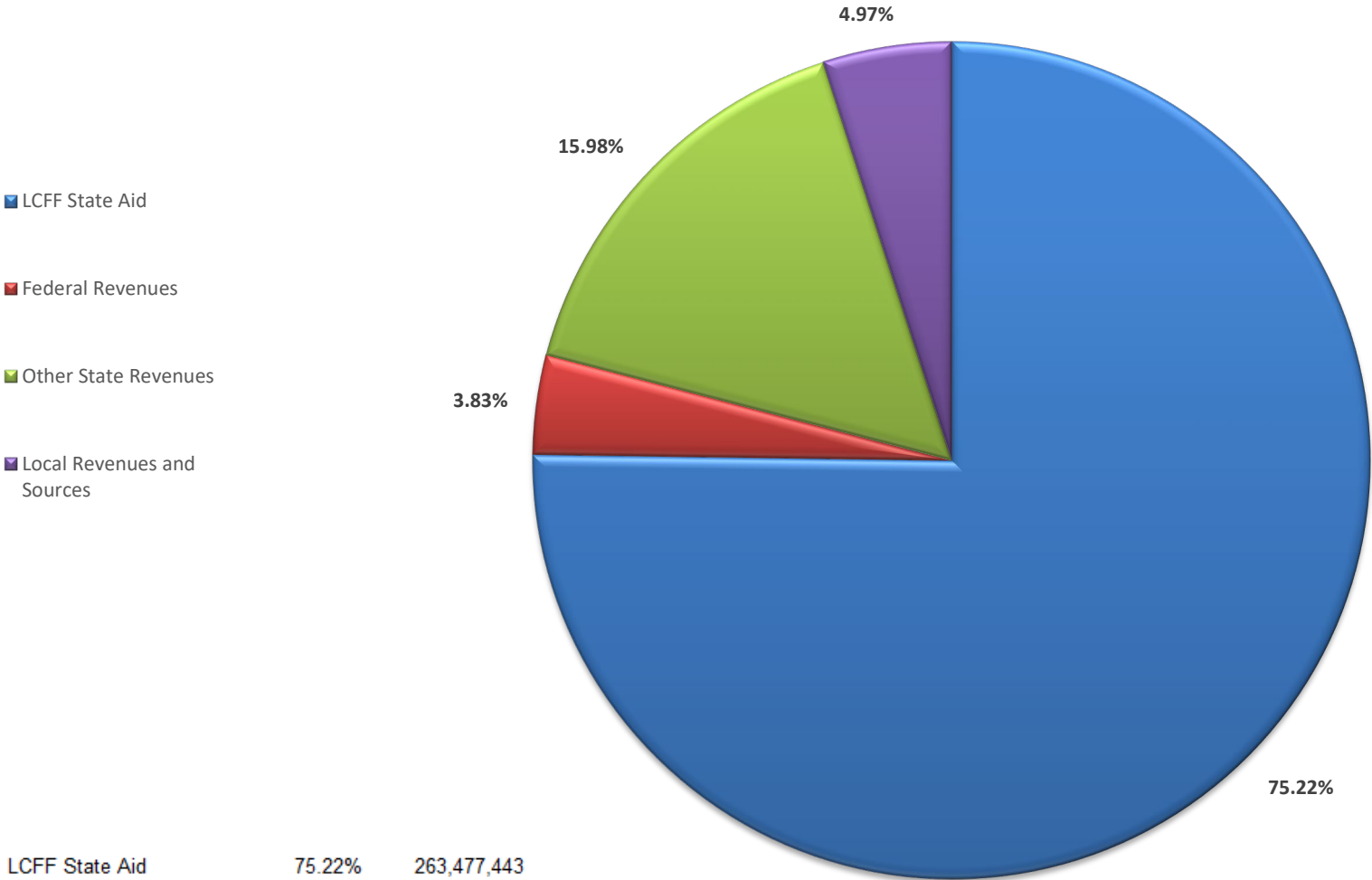
## 2024-25 Adopted Budget EXPENDITURES

- Certificated Salaries
- Classified Salaries
- Employee Benefits
- Books & Supplies
- Services & Operating
- Capital Outlay
- Other Outgo & Uses



Certificated Salaries	39.98%	146,812,109
Classified Salaries	16.10%	59,137,032
Employee Benefits	25.00%	91,815,864
Books & Supplies	3.01%	11,064,699
Services & Operating	13.38%	49,125,792
Capital Outlay	0.48%	1,750,473
Other Outgo & Uses	2.05%	7,523,265
<b>TOTAL</b>		<u><u>367,229,234</u></u>

## 2024-25 Adopted Budget REVENUES



LCFF State Aid	75.22%	263,477,443
Federal Revenues	3.83%	13,413,831
Other State Revenues	15.98%	55,972,143
Local Revenues and Sources	4.97%	17,400,116
		350,263,533

**Jurupa Unified School District  
2023-24 Cash Flow**

		Beginning Balance	July ACT	% Bud	August ACT	% Bud	September ACT	% Bud	October ACT	% Bud	November ACT	% Bud	December ACT	% Bud	January ACT	% Bud
<b>Beginning Cash Balance</b>		<b>129,873,876</b>	<b>129,873,876</b>		<b>120,322,704</b>		<b>93,711,263</b>		<b>100,221,874</b>		<b>97,855,918</b>		<b>89,287,285</b>		<b>104,891,069</b>	
<b>REVENUE</b>																
LCFF Principal Apportionment	8011/8019		9,052,410	5.70%	9,052,410	5.70%	16,294,339	10.27%	16,294,339	10.27%	16,294,339	10.27%	16,294,339	10.27%	16,294,339	10.27%
EPA	8012						14,281,649	23.38%					14,281,649	23.38%		
Property Taxes	8020-8089		(8,562)	-0.02%	2,216,602	4.59%	15,637	0.03%	407,595	0.84%	1,232,555	2.55%	10,499,519	21.76%	572,764	1.19%
Federal Revenues	8100-8299		986,596	2.23%	-	0.00%	(972,381)	-2.20%	333,579	0.75%	2,658,034	6.01%	-	0.00%	2,546,674	5.75%
Other State Revenue	8300-8599		1,972,799	3.62%	1,902,452	3.49%	2,586,853	4.75%	(141,051)	-0.26%	7,668,499	14.07%	5,273,945	9.68%	2,596,413	4.76%
Other Local Revenue	8600-8799		766,043	2.63%	98,558	0.34%	4,835,625	16.59%	1,814,880	6.23%	1,967,128	6.75%	1,575,263	5.41%	2,973,429	10.20%
Interfund Transfers In	8910-8929															
All Other Financing Sources	8930-8979															
<b>TOTAL REVENUES</b>			<b>12,769,286</b>	<b>3.23%</b>	<b>13,270,022</b>	<b>3.35%</b>	<b>37,041,723</b>	<b>9.36%</b>	<b>18,709,342</b>	<b>4.73%</b>	<b>29,820,555</b>	<b>7.53%</b>	<b>47,924,715</b>	<b>12.10%</b>	<b>24,983,619</b>	<b>6.31%</b>
<b>EXPENDITURES</b>																
Certificated Salaries	1000-1999		2,137,055	1.4%	12,489,807	8.2%	13,297,263	8.7%	13,193,038	8.7%	14,457,669	9.5%	14,063,881	9.2%	16,940,906	11.1%
Classified Salaries	2000-2999		2,586,203	4.4%	4,128,162	7.0%	4,308,430	7.3%	4,309,700	7.3%	7,042,798	11.9%	4,751,747	8.0%	6,168,565	10.4%
Employee Benefits	3000-3999		3,493,490	4.0%	6,379,348	7.3%	6,487,332	7.5%	6,119,672	7.0%	6,705,411	7.7%	6,420,634	7.4%	7,759,799	8.9%
Books & Supplies	4000-4999		536,180	1.8%	11,909,643	40.5%	1,355,176	4.6%	1,463,852	5.0%	2,273,529	7.7%	2,004,598	6.8%	3,728,544	12.7%
Services/Oper Expenses	5000-5999		4,092,085	8.0%	3,912,698	7.6%	2,540,776	4.9%	3,773,761	7.3%	2,910,787	5.7%	4,947,359	9.6%	4,470,184	8.7%
Capital Outlay	6000-6599		635,972	7.8%	475,844	5.8%	642,194	7.9%	188,184	2.3%	207,051	2.5%	236,569	2.9%	280,530	3.4%
<b>Other Outgo</b>																
Tuition & Transfers	7100-7299															
Debt service	7400-7499		485,455	10.90%	286,047	6.43%	545,632	12.26%	340,506	7.65%	340,507	7.65%	122,535	2.75%	558,478	12.5%
Direct/Indirect Costs	7300-7399		-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Interfund Transfers Out	7610-7629		-		-		-		-		-		-		-	
All Other Financing Uses	7630-7699		-		-		-		-		-		-		-	
<b>TOTAL EXPENDITURES</b>			<b>13,966,440</b>	<b>3.54%</b>	<b>39,581,549</b>	<b>10.02%</b>	<b>29,176,803</b>	<b>7.39%</b>	<b>29,388,713</b>	<b>7.44%</b>	<b>33,937,750</b>	<b>8.59%</b>	<b>32,547,323</b>	<b>8.24%</b>	<b>39,907,006</b>	<b>10.11%</b>
<b>PRIOR YEAR TRANSACTIONS- ASSETS</b>																
Cash Awaiting Deposit	9140	170,570	170,570		-		-		-		-		-		-	
Accounts Receivable & Due From Other Funds	9200/9310	20,482,339	3,366,286		495,410		(1,258,960)		8,312,937		109,060		226,392		-	
Stores	9320		-		-		-		-		-		-		-	
Prepaid Expenditures	9330	2,735,345	2,735,345		-		-		-		-		-		-	
<b>SUBTOTAL ASSETS</b>			<b>6,272,201</b>		<b>495,410</b>		<b>(1,258,960)</b>		<b>8,312,937</b>		<b>109,060</b>		<b>226,392</b>		<b>-</b>	
<b>PRIOR YEAR TRANSACTIONS- LIABILITIES</b>																
Accounts Payable	9500-9590	31,151,777	12,255,548		915,324		16,436		2,150		4,560,498		-		-	
Due to Other Funds	9610	122,179	165,895		(120,000)		78,912		(2,628)		-		-		-	
Unearned Revenue	9650	5,461,871	804,775		-		-		-		-		-		-	
<b>SUBTOTAL LIABILITIES</b>			<b>13,226,219</b>		<b>795,324</b>		<b>95,348</b>		<b>(478)</b>		<b>4,560,498</b>		<b>-</b>		<b>-</b>	
<b>TRAN receipts/(repayments)</b>																
cross year TRAN	9640		-		-		-		-		-		-		-	
Temporary Loans to/(from)GF	9311/9611		(1,400,000)		-		-		-		-		-		-	
<b>TOTAL (BORROWING)/ REPAYMENT</b>			<b>(1,400,000)</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>NET CASH INCREASE (DECREASE)</b>			<b>(9,551,172)</b>		<b>(26,611,441)</b>		<b>6,510,611</b>		<b>(2,365,956)</b>		<b>(8,568,633)</b>		<b>15,603,784</b>		<b>(14,923,387)</b>	
<b>ENDING CASH BALANCE</b>			<b>120,322,704</b>		<b>93,711,263</b>		<b>100,221,874</b>		<b>97,855,918</b>		<b>89,287,285</b>		<b>104,891,069</b>		<b>89,967,683</b>	

**Jurupa Unified School District  
2023-24 Cash Flow**

		February	%	March	%	April	%	May	%	June	%	Estimated	Total	Projected	Difference
		ACT	Bud	ACT	Bud	ACT	Bud	EST	Bud	EST	Bud	Accrual			
<b>Beginning Cash Balance</b>		<b>89,967,683</b>		<b>98,517,102</b>		<b>111,035,628</b>		<b>112,533,323</b>		<b>91,755,901</b>			<b>129,873,876</b>	<b>129,873,876</b>	
<b>REVENUE</b>															
LCFF Principal Apportionment	8011/8019	12,883,120	8.12%	12,883,120	8.12%	12,883,120	8.12%	3,544,396	2.23%	16,908,196	10.66%	-	158,678,467	158,678,467	-
EPA	8012			17,211,148	28.18%					15,304,456	25.06%		61,078,902	61,078,902	-
Property Taxes	8020-8089	17,839,416	36.97%	235,471	0.49%	2,685,185	5.56%	6,273,613	13.00%	6,288,768	13.03%	-	48,258,565	48,258,565	-
Federal Revenues	8100-8299	4,536,007	10.25%	5,295,410	11.97%	7,921,755	17.90%	2,212,829	5.00%	5,295,410	11.97%	13,442,674	44,256,587	44,256,587	-
Other State Revenue	8300-8599	3,149,932	5.78%	3,999,235	7.34%	4,646,234	8.53%	2,724,976	5.00%	18,119,223	33.25%	-	54,499,511	54,499,511	-
Other Local Revenue	8600-8799	1,512,028	5.19%	2,502,203	8.59%	2,049,827	7.03%	874,250	3.00%	2,500,000	8.58%	5,672,418	29,141,651	29,141,651	-
Interfund Transfers In	8910-8929							-					-	-	-
All Other Financing Sources	8930-8979												-	-	-
<b>TOTAL REVENUES</b>		<b>39,920,503</b>	<b>10.08%</b>	<b>42,126,587</b>	<b>10.64%</b>	<b>30,186,122</b>	<b>7.62%</b>	<b>15,630,064</b>	<b>3.95%</b>	<b>64,416,054</b>	<b>16.27%</b>	<b>19,115,092</b>	<b>395,913,683</b>	<b>395,913,683</b>	-
<b>EXPENDITURES</b>															
Certificated Salaries	1000-1999	14,331,267	9.4%	14,319,483	9.4%	15,619,662	10.3%	15,921,462	10.5%	5,543,132	3.6%		152,314,625	152,314,626	-
Classified Salaries	2000-2999	5,074,413	8.5%	4,664,521	7.9%	4,583,799	7.7%	5,343,841	9.0%	6,413,837	10.8%		59,376,016	59,376,016	-
Employee Benefits	3000-3999	6,547,973	7.5%	6,031,635	6.9%	7,187,814	8.3%	6,976,905	8.0%	16,763,017	19.3%		86,873,030	86,873,030	-
Books & Supplies	4000-4999	1,556,973	5.3%	755,461	2.6%	666,518	2.3%	1,600,000	5.4%	1,543,282	5.3%		29,393,755	29,393,755	-
Services/Oper Expenses	5000-5999	3,178,865	6.2%	3,668,986	7.1%	3,729,461	7.3%	3,081,311	6.0%	11,048,911	21.5%		51,355,184	51,355,184	-
Capital Outlay	6000-6599	289,757	3.6%	(183,164)	-2.2%	176,208	2.2%	3,083,314	37.8%	2,127,417	26.1%		8,159,875	8,159,875	-
Other Outgo															
Tuition & Transfers	7100-7299														
Debt service	7400-7499	391,836	8.8%	604,328	13.6%	173,864	3.9%	400,652	9.0%	201,853	4.5%		4,451,692	4,451,692	-
Direct/Indirect Costs	7300-7399	-	0.00%	-	0.00%	-	0.00%	-	0.00%	(227,533)			(227,533)	(227,533)	-
Interfund Transfers Out	7610-7629									3,200,000			3,200,000	3,200,000	-
All Other Financing Uses	7630-7699														
<b>TOTAL EXPENDITURES</b>		<b>31,371,083</b>	<b>7.94%</b>	<b>29,861,251</b>	<b>7.56%</b>	<b>32,137,325</b>	<b>8.14%</b>	<b>36,407,486</b>	<b>9.22%</b>	<b>46,613,916</b>	<b>11.80%</b>	-	<b>394,896,645</b>	<b>394,896,645</b>	-
<b>PRIOR YEAR TRANSACTIONS- ASSETS</b>															
Cash Awaiting Deposit	9140												-	-	-
Accounts Receivable & Due From Other Funds	9200/9310	-		272,641		3,447,170		-		5,511,402			-	-	-
Stores	9320												-	-	-
Prepaid Expenditures	9330												-	-	-
<b>SUBTOTAL ASSETS</b>		-		<b>272,641</b>		<b>3,447,170</b>		-		<b>5,511,402</b>		-	-	-	-
<b>PRIOR YEAR TRANSACTIONS- LIABILITIES</b>															
Accounts Payable	9500-9590			19,452		(1,728)		-		13,384,097			-	-	-
Due to Other Funds	9610												-	-	-
Unearned Revenue	9650									4,657,096			-	-	-
<b>SUBTOTAL LIABILITIES</b>		-		<b>19,452</b>		<b>(1,728)</b>		-		<b>18,041,192</b>		-	-	-	-
TRAN receipts/(repayments)	9640	-		-		-		-		-			-	-	-
cross year TRAN	9640												-	-	-
Temporary Loans to/(from)GF	9311/9611												(1,400,000)	(1,400,000)	-
<b>TOTAL (BORROWING)/ REPAYMENT</b>		-		-		-		-		-		-	<b>(1,400,000)</b>	<b>(1,400,000)</b>	-
<b>NET CASH INCREASE (DECREASE)</b>		<b>8,549,419</b>		<b>12,518,526</b>		<b>1,497,695</b>		<b>(20,777,422)</b>		<b>5,272,347</b>		<b>19,115,092</b>	<b>(382,962)</b>	<b>(382,962)</b>	
<b>ENDING CASH BALANCE</b>		<b>98,517,102</b>		<b>111,035,628</b>		<b>112,533,323</b>		<b>91,755,901</b>		<b>97,028,248</b>					

**Jurupa Unified School District  
2024-25 Cash Flow**

	Beginning Balance	July EST	% Bud	August EST	% Bud	September EST	% Bud	October EST	% Bud	November EST	% Bud	December EST	% Bud	January EST	% Bud
<b>Beginning Cash Balance</b>	<b>97,028,248</b>	<b>97,028,248</b>		<b>95,536,806</b>		<b>76,264,090</b>		<b>82,693,210</b>		<b>68,876,773</b>		<b>67,336,913</b>		<b>80,893,950</b>	
<b>REVENUE</b>															
LCFF Principal Apportionment	8011/8019	8,651,705	5.00%	8,651,705	5.00%	15,573,069	9.00%	15,573,069	9.00%	15,573,069	9.00%	15,573,069	9.00%	15,573,069	9.00%
EPA	8012					14,944,865	25.00%					14,944,865	25.00%		
Property Taxes	8020-8089	1,102,303	3.59%	1,452,860	4.74%	404,513	1.32%	37,593	0.12%	7,838,965	25.56%	7,585,371	24.74%	520,187	1.70%
Federal Revenues	8100-8299	536,553	4.00%	268,277	2.00%	1,073,106	8.00%	33,535	0.25%	536,553	4.00%	2,146,213	16.00%	167,673	1.25%
Other State Revenue	8300-8599	2,798,607	5.00%	-	0.00%	3,358,329	6.00%	-	0.00%	3,358,329	6.00%	5,597,214	10.00%	5,597,214	10.00%
Other Local Revenue	8600-8799	-	0.00%	870,006	5.00%	348,002	2.00%	870,006	5.00%	1,218,008	7.00%	1,044,007	6.00%	5,394,036	31.00%
Interfund Transfers In	8910-8929														
All Other Financing Sources	8930-8979														
<b>TOTAL REVENUES</b>		<b>13,089,169</b>	<b>3.74%</b>	<b>11,242,847</b>	<b>3.21%</b>	<b>35,701,885</b>	<b>10.19%</b>	<b>16,514,202</b>	<b>4.71%</b>	<b>28,524,924</b>	<b>8.14%</b>	<b>46,890,739</b>	<b>13.39%</b>	<b>27,252,179</b>	<b>7.78%</b>
<b>EXPENDITURES</b>															
Certificated Salaries	1000-1999	1,468,121	1.0%	13,213,090	9.0%	13,213,090	9.0%	13,213,090	9.0%	14,681,211	10.0%	14,681,211	10.0%	13,213,090	9.0%
Classified Salaries	2000-2999	3,548,222	6.0%	4,730,963	8.0%	4,730,963	8.0%	4,730,963	8.0%	4,730,963	8.0%	5,322,333	9.0%	4,730,963	8.0%
Employee Benefits	3000-3999	5,508,952	6.0%	7,345,269	8.0%	6,427,110	7.0%	6,427,110	7.0%	6,427,110	7.0%	6,427,110	7.0%	6,427,110	7.0%
Books & Supplies	4000-4999	553,235	5.0%	885,176	8.0%	774,529	7.0%	774,529	7.0%	774,529	7.0%	774,529	7.0%	1,659,705	15.0%
Services/Oper Expenses	5000-5999	2,947,548	6.0%	3,930,063	8.0%	3,438,805	7.0%	4,912,579	10.0%	2,947,548	6.0%	5,403,837	11.0%	3,438,805	7.0%
Capital Outlay	6000-6599	-	0.0%	87,524	5.0%	87,524	5.0%	87,524	5.0%	87,524	5.0%	262,571	15.0%	175,047	10.0%
Other Outgo															
Tuition & Transfers	7100-7299														
Debt service	7400-7499	554,533	12.00%	323,478	7.00%	600,744	13.00%	184,844	4.00%	415,900	9.00%	462,111	10.00%	415,900	9.0%
Direct/Indirect Costs	7300-7399	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Interfund Transfers Out	7610-7629	-		-		-		-		-		-		-	
All Other Financing Uses	7630-7699	-		-		-		-		-		-		-	
<b>TOTAL EXPENDITURES</b>		<b>14,580,611</b>	<b>3.97%</b>	<b>30,515,562</b>	<b>8.31%</b>	<b>29,272,765</b>	<b>7.97%</b>	<b>30,330,639</b>	<b>8.26%</b>	<b>30,064,784</b>	<b>8.19%</b>	<b>33,333,702</b>	<b>9.08%</b>	<b>30,060,620</b>	<b>8.19%</b>
<b>PRIOR YEAR TRANSACTIONS- ASSETS</b>															
Cash Awaiting Deposit	9140														
Accounts Receivable	9200/9310	19,115,092		-		-		-		-		-		6,371,697	
Due From Other Funds															
Stores	9320														
Prepaid Expenditures	9330														
<b>SUBTOTAL ASSETS</b>		-		-		-		-		-		-		6,371,697	
<b>PRIOR YEAR TRANSACTIONS- LIABILITIES</b>															
Accounts Payable	9500														
Due to Other Funds	9610														
Unearned Revenue	9650														
<b>SUBTOTAL LIABILITIES</b>		-		-		-		-		-		-		-	
TRAN receipts/(repayments)	9640	-		-		-		-		-		-		-	
cross year TRAN	9640	-		-		-		-		-		-		-	
Temporary Loans to/(from)GF	9311/9611	-		-		-		-		-		-		-	
<b>TOTAL (BORROWING)/ REPAYMENT</b>		-		-		-		-		-		-		-	
<b>NET CASH INCREASE (DECREASE)</b>		<b>(1,491,442)</b>		<b>(19,272,715)</b>		<b>6,429,119</b>		<b>(13,816,437)</b>		<b>(1,539,860)</b>		<b>13,557,037</b>		<b>3,563,256</b>	
<b>ENDING CASH BALANCE</b>		<b>95,536,806</b>		<b>76,264,090</b>		<b>82,693,210</b>		<b>68,876,773</b>		<b>67,336,913</b>		<b>80,893,950</b>		<b>84,457,205</b>	

**Jurupa Unified School District  
2024-25 Cash Flow**

	February	%	March	%	April	%	May	%	June	%	Estimated	Total	Projected	Difference	
	EST	Bud	EST	Bud	EST	Bud	EST	Bud	EST	Bud	Accrual				
<b>Beginning Cash Balance</b>	<b>84,457,205</b>		<b>76,852,935</b>		<b>89,994,889</b>		<b>85,667,771</b>		<b>74,097,152</b>			<b>97,028,248</b>	<b>97,028,248</b>		
<b>REVENUE</b>															
LCFF Principal Apportionment	8011/8019	15,573,069	9.00%	15,573,069	9.00%	15,573,069	9.00%	15,573,069	9.00%	15,573,069	9.00%	-	173,034,100	173,034,100	-
EPA	8012			14,944,865	25.00%					14,944,865	25.00%	-	59,779,460	59,779,460	-
Property Taxes	8020-8089	98,670	0.32%	2,600,934	8.48%	7,275,501	23.73%	1,746,986	5.70%	-	0.00%	-	30,663,883	30,663,883	-
Federal Revenues	8100-8299	268,277	2.00%	1,877,936	14.00%	469,484	3.50%	2,682,766	20.00%	3,353,458	25.00%	-	13,413,831	13,413,831	-
Other State Revenue	8300-8599	-	0.00%	1,679,164	3.00%	5,037,493	9.00%	-	0.00%	28,545,793	51.00%	-	55,972,143	55,972,143	-
Other Local Revenue	8600-8799	-	0.00%	1,566,010	9.00%	870,006	5.00%	1,218,008	7.00%	4,002,027	23.00%	-	17,400,116	17,400,116	-
Interfund Transfers In	8910-8929							-				-	-	-	-
All Other Financing Sources	8930-8979											-	-	-	-
<b>TOTAL REVENUES</b>	<b>15,940,015</b>	<b>4.55%</b>	<b>38,241,979</b>	<b>10.92%</b>	<b>29,225,553</b>	<b>8.34%</b>	<b>21,220,830</b>	<b>6.06%</b>	<b>66,419,211</b>	<b>18.96%</b>	<b>-</b>	<b>350,263,533</b>	<b>350,263,533</b>	<b>-</b>	
<b>EXPENDITURES</b>															
Certificated Salaries	1000-1999	13,213,090	9.0%	13,213,090	9.0%	14,681,211	10.0%	14,681,211	10.0%	7,340,605	5.0%		146,812,109	146,812,109	-
Classified Salaries	2000-2999	4,730,963	8.0%	5,322,333	9.0%	5,322,333	9.0%	5,322,333	9.0%	5,913,703	10.0%		59,137,032	59,137,032	-
Employee Benefits	3000-3999	6,427,110	7.0%	7,345,269	8.0%	7,345,269	8.0%	7,345,269	8.0%	18,363,173	20.0%		91,815,864	91,815,864	-
Books & Supplies	4000-4999	885,176	8.0%	885,176	8.0%	885,176	8.0%	1,106,470	10.0%	1,106,470	10.0%		11,064,699	11,064,699	-
Services/Oper Expenses	5000-5999	3,930,063	8.0%	3,930,063	8.0%	4,912,579	10.0%	3,930,063	8.0%	5,403,837	11.0%		49,125,792	49,125,792	-
Capital Outlay	6000-6599	175,047	10.0%	175,047	10.0%	175,047	10.0%	175,047	10.0%	262,571	15.0%		1,750,473	1,750,473	-
Other Outgo															
Tuition & Transfers	7100-7299														
Debt service	7400-7499	554,533	12.0%	600,744	13.0%	231,056	5.0%	231,056	5.0%	46,211	1.0%		4,621,111	4,621,111	-
Direct/Indirect Costs	7300-7399	-	0.00%	-	0.00%	-	0.00%	-	0.00%	(297,846)			(297,846)	(297,846)	-
Interfund Transfers Out	7610-7629									3,200,000			3,200,000	3,200,000	-
All Other Financing Uses	7630-7699	-		-		-		-		-			-	-	-
<b>TOTAL EXPENDITURES</b>	<b>29,915,983</b>	<b>8.15%</b>	<b>31,471,723</b>	<b>8.57%</b>	<b>33,552,671</b>	<b>9.14%</b>	<b>32,791,449</b>	<b>8.93%</b>	<b>41,338,725</b>	<b>11.26%</b>	<b>-</b>	<b>367,229,234</b>	<b>367,229,234</b>	<b>-</b>	
<b>PRIOR YEAR TRANSACTIONS- ASSETS</b>															
Cash Awaiting Deposit	9140														
Accounts Receivable	9200/9310	6,371,697		6,371,697		-		-		-			-		
Due From Other Funds															
Stores	9320														
Prepaid Expenditures	9330														
<b>SUBTOTAL ASSETS</b>	<b>6,371,697</b>		<b>6,371,697</b>		<b>-</b>		<b>-</b>		<b>-</b>			<b>-</b>	<b>-</b>		
<b>PRIOR YEAR TRANSACTIONS- LIABILITIES</b>															
Accounts Payable	9500	-		-		-		-		-			-		
Due to Other Funds	9610														
Unearned Revenue	9650														
<b>SUBTOTAL LIABILITIES</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>			<b>-</b>	<b>-</b>		
TRAN receipts/(repayments)	9640	-		-		-		-		-			-		
cross year TRAN	9640														
Temporary Loans to/(from)GF	9311/9611	-		-		-		-		-			-		
<b>TOTAL (BORROWING)/ REPAYMENT</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>			<b>-</b>	<b>-</b>		
<b>NET CASH INCREASE (DECREASE)</b>	<b>(7,604,270)</b>		<b>13,141,954</b>		<b>(4,327,118)</b>		<b>(11,570,619)</b>		<b>25,080,487</b>		<b>-</b>	<b>(16,965,701)</b>			
<b>ENDING CASH BALANCE</b>	<b>76,852,935</b>		<b>89,994,889</b>		<b>85,667,771</b>		<b>74,097,152</b>		<b>99,177,638</b>						

**Jurupa Unified School District  
2025-26 Cash Flow**

	Beginning Balance	July EST	% Bud	August EST	% Bud	September EST	% Bud	October EST	% Bud	November EST	% Bud	December EST	% Bud	January EST	% Bud
<b>Beginning Cash Balance</b>	<b>99,177,638</b>	<b>99,177,638</b>		<b>97,475,839</b>		<b>77,811,098</b>		<b>83,857,758</b>		<b>69,598,584</b>		<b>67,597,186</b>		<b>80,546,045</b>	
<b>REVENUE</b>															
LCFF Principal Apportionment	8011/8019	8,651,787	5.00%	8,651,787	5.00%	15,573,216	9.00%	15,573,216	9.00%	15,573,216	9.00%	15,573,216	9.00%	15,573,216	9.00%
EPA	8012					14,932,631	25.00%					14,932,631	25.00%		
Property Taxes	8020-8089	1,102,246	3.59%	1,452,784	4.74%	404,492	1.32%	37,591	0.12%	7,838,556	25.56%	7,584,976	24.74%	520,160	1.70%
Federal Revenues	8100-8299	527,800	4.00%	263,900	2.00%	1,055,600	8.00%	32,988	0.25%	527,800	4.00%	2,111,200	16.00%	164,938	1.25%
Other State Revenue	8300-8599	2,753,677	5.00%	-	0.00%	3,304,412	6.00%	-	0.00%	3,304,412	6.00%	5,507,353	10.00%	5,507,353	10.00%
Other Local Revenue	8600-8799	-	0.00%	766,474	5.00%	306,590	2.00%	766,474	5.00%	1,073,063	7.00%	919,769	6.00%	4,752,138	31.00%
Interfund Transfers In	8910-8929														
All Other Financing Sources	8930-8979														
<b>TOTAL REVENUES</b>		<b>13,035,510</b>	<b>3.76%</b>	<b>11,134,945</b>	<b>3.21%</b>	<b>35,576,941</b>	<b>10.25%</b>	<b>16,410,268</b>	<b>4.73%</b>	<b>28,317,048</b>	<b>8.16%</b>	<b>46,629,145</b>	<b>13.44%</b>	<b>26,517,804</b>	<b>7.64%</b>
<b>EXPENDITURES</b>															
Certificated Salaries	1000-1999	1,479,503	1.0%	13,315,529	9.0%	13,315,529	9.0%	13,315,529	9.0%	14,795,032	10.0%	14,795,032	10.0%	13,315,529	9.0%
Classified Salaries	2000-2999	3,604,009	6.0%	4,805,345	8.0%	4,805,345	8.0%	4,805,345	8.0%	4,805,345	8.0%	5,406,014	9.0%	4,805,345	8.0%
Employee Benefits	3000-3999	5,542,774	6.0%	7,390,366	8.0%	6,466,570	7.0%	6,466,570	7.0%	6,466,570	7.0%	6,466,570	7.0%	6,466,570	7.0%
Books & Supplies	4000-4999	497,193	5.0%	795,509	8.0%	696,071	7.0%	696,071	7.0%	696,071	7.0%	696,071	7.0%	1,491,580	15.0%
Services/Oper Expenses	5000-5999	3,079,626	6.0%	4,106,168	8.0%	3,592,897	7.0%	5,132,710	10.0%	3,079,626	6.0%	5,645,981	11.0%	3,592,897	7.0%
Capital Outlay	6000-6599	-	0.0%	75,150	5.0%	75,150	5.0%	75,150	5.0%	75,150	5.0%	225,450	15.0%	150,300	10.0%
Other Outgo															
Tuition & Transfers	7100-7299														
Debt service	7400-7499	534,203	12.00%	311,618	7.00%	578,720	13.00%	178,068	4.00%	400,652	9.00%	445,169	10.00%	400,652	9.0%
Direct/Indirect Costs	7300-7399	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Interfund Transfers Out	7610-7629	-		-		-		-		-		-		-	0.00%
All Other Financing Uses	7630-7699	-		-		-		-		-		-		-	
<b>TOTAL EXPENDITURES</b>		<b>14,737,309</b>	<b>3.97%</b>	<b>30,799,685</b>	<b>8.31%</b>	<b>29,530,281</b>	<b>7.96%</b>	<b>30,669,442</b>	<b>8.27%</b>	<b>30,318,446</b>	<b>8.18%</b>	<b>33,680,286</b>	<b>9.08%</b>	<b>30,222,873</b>	<b>8.15%</b>
<b>PRIOR YEAR TRANSACTIONS- ASSETS</b>															
Cash Awaiting Deposit	9140														
Accounts Receivable	9200/9310	-		-		-		-		-		-		-	
Due From Other Funds															
Stores	9320														
Prepaid Expenditures	9330														
<b>SUBTOTAL ASSETS</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>PRIOR YEAR TRANSACTIONS- LIABILITIES</b>															
Accounts Payable	9500														
Due to Other Funds	9610														
Unearned Revenue	9650	-		-		-		-		-		-		-	
<b>SUBTOTAL LIABILITIES</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
TRAN receipts/(repayments)	9640	-		-		-		-		-		-		-	
cross year TRAN	9640	-		-		-		-		-		-		-	
Temporary Loans to/(from)GF	9311/9611	-		-		-		-		-		-		-	
<b>TOTAL (BORROWING)/ REPAYMENT</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>NET CASH INCREASE (DECREASE)</b>		<b>(1,701,799)</b>		<b>(19,664,741)</b>		<b>6,046,659</b>		<b>(14,259,174)</b>		<b>(2,001,398)</b>		<b>12,948,859</b>		<b>(3,705,069)</b>	
<b>ENDING CASH BALANCE</b>		<b>97,475,839</b>		<b>77,811,098</b>		<b>83,857,758</b>		<b>69,598,584</b>		<b>67,597,186</b>		<b>80,546,045</b>		<b>76,840,976</b>	

**Jurupa Unified School District  
2025-26 Cash Flow**

	February	%	March	%	April	%	May	%	June	%	Estimated	Total	Projected	Difference	
	EST	Bud	EST	Bud	EST	Bud	EST	Bud	EST	Bud	Accrual				
<b>Beginning Cash Balance</b>	<b>76,840,976</b>		<b>62,603,132</b>		<b>68,846,330</b>		<b>63,987,070</b>		<b>51,954,395</b>			<b>99,177,638</b>	<b>99,177,638</b>		
<b>REVENUE</b>															
LCFF Principal Apportionment	8011/8019	15,573,216	9.00%	15,573,216	9.00%	15,573,216	9.00%	15,573,216	9.00%	15,573,216	9.00%	-	173,035,734	173,035,734	-
EPA	8012			14,932,630	25.00%					14,932,631	25.00%	-	59,730,522	59,730,522	-
Property Taxes	8020-8089	98,664	0.32%	2,600,798	8.48%	7,275,122	23.73%	1,746,895	5.70%	-	0.00%	-	30,662,285	30,662,285	-
Federal Revenues	8100-8299	263,900	2.00%	1,847,300	14.00%	461,825	3.50%	2,639,000	20.00%	3,298,751	25.00%	-	13,195,002	13,195,002	-
Other State Revenue	8300-8599	-	0.00%	1,652,206	3.00%	4,956,618	9.00%	-	0.00%	28,087,502	51.00%	-	55,073,532	55,073,532	-
Other Local Revenue	8600-8799	-	0.00%	1,379,653	9.00%	766,474	5.00%	1,073,063	7.00%	3,525,780	23.00%	-	15,329,477	15,329,477	-
Interfund Transfers In	8910-8929							-				-	-	-	-
All Other Financing Sources	8930-8979											-	-	-	-
<b>TOTAL REVENUES</b>		<b>15,935,780</b>	<b>4.59%</b>	<b>37,985,803</b>	<b>10.95%</b>	<b>29,033,255</b>	<b>8.37%</b>	<b>21,032,175</b>	<b>6.06%</b>	<b>65,417,878</b>	<b>18.85%</b>	-	<b>347,026,552</b>	<b>347,026,552</b>	-
<b>EXPENDITURES</b>															
Certificated Salaries	1000-1999	13,315,529	9.0%	13,315,529	9.0%	14,795,032	10.0%	14,795,032	10.0%	7,397,516	5.0%		147,950,317	147,950,317	-
Classified Salaries	2000-2999	4,805,345	8.0%	5,406,014	9.0%	5,406,014	9.0%	5,406,014	9.0%	6,006,682	10.0%		60,066,818	60,066,818	-
Employee Benefits	3000-3999	6,466,570	7.0%	7,390,366	8.0%	7,390,366	8.0%	7,390,366	8.0%	18,475,914	20.0%		92,379,572	92,379,572	-
Books & Supplies	4000-4999	795,509	8.0%	795,509	8.0%	795,509	8.0%	994,387	10.0%	994,387	10.0%		9,943,866	9,943,866	-
Services/Oper Expenses	5000-5999	4,106,168	8.0%	4,106,168	8.0%	5,132,710	10.0%	4,106,168	8.0%	5,645,981	11.0%		51,327,100	51,327,100	-
Capital Outlay	6000-6599	150,300	10.0%	150,300	10.0%	150,300	10.0%	150,300	10.0%	225,450	15.0%		1,503,000	1,503,000	-
Other Outgo															
Tuition & Transfers	7100-7299														
Debt service	7400-7499	534,203	12.0%	578,720	13.0%	222,585	5.0%	222,585	5.0%	44,517	1.0%		4,451,691	4,451,691	-
Direct/Indirect Costs	7300-7399	-	0.00%	-	0.00%	-	0.00%	-	0.00%	(250,000)	100.0%		(250,000)	(250,000)	-
Interfund Transfers Out	7610-7629	-	0.00%	-	0.00%	-	0.00%	-	0.00%	3,454,333	100.0%	-	3,454,333	3,454,333	-
All Other Financing Uses	7630-7699	-		-		-		-		-		-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>30,173,624</b>	<b>8.14%</b>	<b>31,742,605</b>	<b>8.56%</b>	<b>33,892,515</b>	<b>9.14%</b>	<b>33,064,850</b>	<b>8.92%</b>	<b>41,994,780</b>	<b>11.32%</b>	-	<b>370,826,697</b>	<b>370,826,697</b>	-
<b>PRIOR YEAR TRANSACTIONS- ASSETS</b>															
Cash Awaiting Deposit	9140														
Accounts Receivable	9200/9310	-		-		-		-		-					
Due From Other Funds															
Stores	9320														
Prepaid Expenditures	9330														
<b>SUBTOTAL ASSETS</b>		-		-		-		-		-		-	-	-	-
<b>PRIOR YEAR TRANSACTIONS- LIABILITIES</b>															
Accounts Payable	9500	-		-		-		-		-		-	-	-	-
Due to Other Funds	9610														
Unearned Revenue	9650														
<b>SUBTOTAL LIABILITIES</b>		-		-		-		-		-		-	-	-	-
TRAN receipts/(repayments)	9640	-		-		-		-		-		-	-	-	-
cross year TRAN	9640														
Temporary Loans to/(from)GF	9311/9611	-		-		-		-		-		-	-	-	-
<b>TOTAL (BORROWING)/ REPAYMENT</b>		-		-		-		-		-		-	-	-	-
<b>NET CASH INCREASE (DECREASE)</b>		<b>(14,237,844)</b>		<b>6,243,198</b>		<b>(4,859,260)</b>		<b>(12,032,675)</b>		<b>23,423,099</b>		-	<b>(23,800,144)</b>		
<b>ENDING CASH BALANCE</b>		<b>62,603,132</b>		<b>68,846,330</b>		<b>63,987,070</b>		<b>51,954,395</b>		<b>75,377,494</b>					

## ALLOCATION FORMULAS

### Teacher Allocation Regular Teachers (Pupils Enrolled)

Grade Level	2010-11 2011-12 2012-13 Teacher: Pupil Ratio	2013-14 Teacher: Pupil Ratio	2014-15 Teacher: Pupil Ratio	2015-16 Teacher: Pupil Ratio	2016-17 2017-18 Teacher: Pupil Ratio	2018-19 Teacher: Pupil Ratio	2019-20 2020-21 2021-22 Teacher: Pupil Ratio	2022-23 2032-24 Teacher: Pupil Ratio	2024-25 Teacher: Pupil Ratio (no change)
TK	1:25	1:28	1:26.5	1:25	1:24.5	1:24	1:23	1:12	1:12
Kindergarten	1:25	1:28	1:26.5	1:25	1:24.5	1:24	1:23	1:23	1:23
Grade 1	1:25	1:28	1:26.5	1:25	1:24.5	1:24	1:23	1:23	1:23
Grade 2	1:25	1:28	1:26.5	1:25	1:24.5	1:24	1:23	1:23	1:23
Grade 3	1:25	1:28	1:26.5	1:25	1:24.5	1:24	1:23	1:23	1:23
Grade 4-6	1:32	1:32	1:32	1:32	1:32	1:32	1:32	1:32	1:32
Grade 7-8	1:34	1:34	1:34	1:33	1:33	1:33	1:28*	1:28*	1:28*
Grade 9-12	1:34	1:34	1:35	1:34	1:34	1:34	1:28*	1:28*	1:28*
Continuation	No Formula	No Formula	No Formula	No Formula	No Formula	No Formula	No Formula	No Formula	No Formula

\*Restructured regular teacher allocations to include prior year 6<sup>th</sup> period assignments which reduced the ratio from a 1:33-34 ratio to a 1:28 ratio.

### Lump Sum Instructional Supply Allocation

#### Regular Class (Per student)

	2003-04 to 2012-13	2013-14 to 2022-23	2023-24 to 2024-25
Elementary	\$21.00	\$26.00	\$28.00
Middle School	\$28.00	\$33.00	\$35.00
High School	\$50.00	\$55.00	\$59.00
Nueva Vista	\$31.00	\$55.00	\$59.00

#### Special Education (per class)

2000-01 to 2021-22	2022-23	2023-24 to 2024-25
Class Based	All Classes	All Classes
\$300-450	\$450	\$480

**Jurupa Unified School District  
Other Fund Budgets**

July 1, 2023

2023/2024 ESTIMATED ACTUALS

<b>Fund Description</b>	<b>Fund #</b>	<b>Beginning Balance</b>	<b>Revenue/ Sources</b>	<b>Expenditures/ Sources</b>	<b>Ending Balance</b>
Student Activity Special Revenue Fund	8	1,179,618	1,577,300	1,340,334	1,416,584
Adult Education Fund	11	135,484	1,700,439	1,652,655	183,268
Child Development	12	501,600	5,012,157	4,340,848	1,172,909
Child Nutrition	13	8,311,678	15,241,764	12,323,275	11,230,167
Special Resesrve Fund for Other Than Capital Outlay	17	4,440,937	234,613	-	4,675,550
Foundation Private-Purpose Trust Fund	19	61,708	142,974	19,681	185,001
Building Fund	21	47,781,772	24,121,026	51,646,068	20,256,730
Capital Facilities Fund	25	9,393,899	2,348,898	2,354,848	9,387,949
School Facilities Fund	35	2,081	21,497,823	21,499,904	-
Special Resesrve Fund for Capital Outlay	40	37,398,661	15,557,545	14,320,026	38,636,180
Capital Project Fund for Blended Component Units	49	28,454,909	2,603,233	7,295,367	23,762,775
Self Insurance Fund	67	69,743	1,319,090	1,141,036	247,797
<b>Total Other Funds</b>		137,732,090	91,356,862	117,934,042	111,154,910

**Jurupa Unified School District  
Other Fund Budgets**

July 1, 2024

2024/2025 - ADOPTED BUDGET

<b>Fund Description</b>	<b>Fund #</b>	<b>Beginning Balance</b>	<b>Revenue/ Sources</b>	<b>Expenditures/ Sources</b>	<b>Ending Balance</b>
Student Activity Special Revenue Fund	8	1,416,584	1,577,300	1,340,334	1,653,550
Adult Education Fund	11	183,268	1,667,727	1,706,651	144,344
Child Development	12	1,172,909	4,439,038	4,678,038	933,909
Child Nutrition	13	11,230,167	14,522,819	12,937,334	12,815,652
Special Resesrve Fund for Other Than Capital Outlay	17	4,675,550	125,000		4,800,550
Foundation Private-Purpose Trust Fund	19	185,001	16,170	12,900	188,271
Building Fund	21	20,256,730	1,200,000	617,317	20,839,413
Capital Facilities Fund	25	9,387,949	1,250,000	817,189	9,820,760
School Facilities Fund	35	-	4,720,503	4,720,503	-
Special Resesrve Fund for Capital Outlay	40	38,636,180	11,060,739	7,850,235	41,846,684
Capital Project Fund for Blended Component Units	49	23,762,775	1,729,291	-	25,492,066
Self Insurance Fund	67	247,797	1,378,000	918,000	707,797
<b>Total Other Funds</b>		111,154,910	43,686,587	35,598,501	119,242,996

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: Jurupa Unified School District, Business Services Office

Date: June 5, 2024

Adoption Date: June 24, 2024

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Jurupa Unified School District Board Room

Date: June 10, 2024

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Jackie Benson

Title: Director of Fiscal Services

Telephone: 951-360-4107

E-mail: jacqueline\_benson@jUSD.k12.ca.us

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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		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:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/24/2024	
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
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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	

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	268,015,934.00	0.00	268,015,934.00	263,477,443.00	0.00	263,477,443.00	-1.7%
2) Federal Revenue		8100-8299	0.00	44,256,587.00	44,256,587.00	0.00	13,413,831.00	13,413,831.00	-69.7%
3) Other State Revenue		8300-8599	5,822,805.00	48,676,706.00	54,499,511.00	6,426,132.00	49,546,011.00	55,972,143.00	2.7%
4) Other Local Revenue		8600-8799	8,940,259.00	20,201,392.00	29,141,651.00	3,319,261.00	14,080,855.00	17,400,116.00	-40.3%
5) TOTAL, REVENUES			282,778,998.00	113,134,685.00	395,913,683.00	273,222,836.00	77,040,697.00	350,263,533.00	-11.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	107,570,063.00	44,744,563.00	152,314,626.00	111,698,581.00	35,113,528.00	146,812,109.00	-3.6%
2) Classified Salaries		2000-2999	38,895,739.00	20,480,277.00	59,376,016.00	39,784,608.00	19,352,424.00	59,137,032.00	-0.4%
3) Employee Benefits		3000-3999	50,833,273.00	36,039,757.00	86,873,030.00	56,424,375.00	35,391,489.00	91,815,864.00	5.7%
4) Books and Supplies		4000-4999	4,976,327.00	24,417,428.00	29,393,755.00	4,752,547.00	6,312,152.00	11,064,699.00	-62.4%
5) Services and Other Operating Expenditures		5000-5999	20,863,468.00	30,491,716.00	51,355,184.00	20,362,062.00	28,763,730.00	49,125,792.00	-4.3%
6) Capital Outlay		6000-6999	305,512.00	7,854,363.00	8,159,875.00	178,000.00	1,572,473.00	1,750,473.00	-78.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,451,692.00	0.00	4,451,692.00	4,621,111.00	0.00	4,621,111.00	3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,641,962.00)	1,414,429.00	(227,533.00)	(1,460,359.00)	1,162,513.00	(297,846.00)	30.9%
9) TOTAL, EXPENDITURES			226,254,112.00	165,442,533.00	391,696,645.00	236,360,925.00	127,668,309.00	364,029,234.00	-7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			56,524,886.00	(52,307,848.00)	4,217,038.00	36,861,911.00	(50,627,612.00)	(13,765,701.00)	-426.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,200,000.00	0.00	3,200,000.00	3,200,000.00	0.00	3,200,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(39,601,207.00)	39,601,207.00	0.00	(46,321,009.00)	46,321,009.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,801,207.00)	39,601,207.00	(3,200,000.00)	(49,521,009.00)	46,321,009.00	(3,200,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,723,679.00	(12,706,641.00)	1,017,038.00	(12,659,098.00)	(4,306,603.00)	(16,965,701.00)	-1,768.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	68,253,623.00	45,722,782.00	113,976,405.00	81,977,302.00	33,016,141.00	114,993,443.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			68,253,623.00	45,722,782.00	113,976,405.00	81,977,302.00	33,016,141.00	114,993,443.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,253,623.00	45,722,782.00	113,976,405.00	81,977,302.00	33,016,141.00	114,993,443.00	0.9%
2) Ending Balance, June 30 (E + F1e)			81,977,302.00	33,016,141.00	114,993,443.00	69,318,204.00	28,709,538.00	98,027,742.00	-14.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	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	33,016,141.00	33,016,141.00	0.00	28,709,538.00	28,709,538.00	-13.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	47,118,028.00	0.00	47,118,028.00	37,351,375.00	0.00	37,351,375.00	-20.7%
Certificated H&W Pool	0000	9760			0.00	1,281,559.00		1,281,559.00	
Classified H&W Pool	0000	9760			0.00	5,411,692.00		5,411,692.00	
Management H&W pool	0000	9760			0.00	363,124.00		363,124.00	
COVID-19 Related Contingencies	0000	9760			0.00	30,295,000.00		30,295,000.00	
d) Assigned									
Other Assignments		9780	5,214,618.00	0.00	5,214,618.00	4,986,582.00	0.00	4,986,582.00	-4.4%
Site Allocations	0000	9780			0.00	2,461,038.00		2,461,038.00	
Lottery	1100	9780			0.00	2,525,544.00		2,525,544.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,846,900.00	0.00	11,846,900.00	11,016,878.00	0.00	11,016,878.00	-7.0%
Unassigned/Unappropriated Amount		9790	17,747,756.00	0.00	17,747,756.00	15,913,369.00	0.00	15,913,369.00	-10.3%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	81,977,302.00	33,016,141.00	114,993,443.00				
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				

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)	
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				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			81,977,302.00	33,016,141.00	114,993,443.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			81,977,302.00	33,016,141.00	114,993,443.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year	8011		158,750,470.00	0.00	158,750,470.00	173,034,100.00	0.00	173,034,100.00	9.0%
Education Protection Account State Aid - Current Year	8012		60,957,099.00	0.00	60,957,099.00	59,779,460.00	0.00	59,779,460.00	-1.9%
State Aid - Prior Years	8019		49,800.00	0.00	49,800.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		201,168.00	0.00	201,168.00	201,168.00	0.00	201,168.00	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									

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)	
Secured Roll Taxes		8041	24,544,340.00	0.00	24,544,340.00	24,544,340.00	0.00	24,544,340.00	0.0%
Unsecured Roll Taxes		8042	1,284,897.00	0.00	1,284,897.00	1,284,897.00	0.00	1,284,897.00	0.0%
Prior Years' Taxes		8043	1,813,829.00	0.00	1,813,829.00	1,813,829.00	0.00	1,813,829.00	0.0%
Supplemental Taxes		8044	1,956,781.00	0.00	1,956,781.00	1,956,781.00	0.00	1,956,781.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,995,747.00)	0.00	(2,995,747.00)	(2,995,747.00)	0.00	(2,995,747.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	21,504,839.00	0.00	21,504,839.00	3,911,732.00	0.00	3,911,732.00	-81.8%
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			268,067,476.00	0.00	268,067,476.00	263,530,560.00	0.00	263,530,560.00	-1.7%
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	(51,542.00)	0.00	(51,542.00)	(53,117.00)	0.00	(53,117.00)	3.1%
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			268,015,934.00	0.00	268,015,934.00	263,477,443.00	0.00	263,477,443.00	-1.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,634,057.00	3,634,057.00	0.00	3,426,087.00	3,426,087.00	-5.7%
Special Education Discretionary Grants		8182	0.00	124,955.00	124,955.00	0.00	101,523.00	101,523.00	-18.8%
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		5,202,916.00	5,202,916.00		5,181,253.00	5,181,253.00	-0.4%
Title I, Part D, Local Delinquent Programs	3025	8290		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)	
Title II, Part A, Supporting Effective Instruction	4035	8290		673,529.00	673,529.00		673,529.00	673,529.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		1,053,621.00	1,053,621.00		712,010.00	712,010.00	-32.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		966,248.00	966,248.00		950,358.00	950,358.00	-1.6%
Career and Technical Education	3500-3599	8290		208,097.00	208,097.00		178,401.00	178,401.00	-14.3%
All Other Federal Revenue	All Other	8290	0.00	32,393,164.00	32,393,164.00	0.00	2,190,670.00	2,190,670.00	-93.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>44,256,587.00</b>	<b>44,256,587.00</b>	<b>0.00</b>	<b>13,413,831.00</b>	<b>13,413,831.00</b>	<b>-69.7%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	501,184.00	501,184.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	811,633.00	0.00	811,633.00	802,950.00	0.00	802,950.00	-1.1%
Lottery - Unrestricted and Instructional Materials		8560	3,170,965.00	1,444,382.00	4,615,347.00	3,003,472.00	1,221,751.00	4,225,223.00	-8.5%
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		2,550,514.00	2,550,514.00		2,550,514.00	2,550,514.00	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		4,795.00	4,795.00		1,205.00	1,205.00	-74.9%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		913,994.00	913,994.00		675,549.00	675,549.00	-26.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%

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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)	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,840,207.00	43,261,837.00	45,102,044.00	2,619,710.00	45,096,992.00	47,716,702.00	5.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,822,805.00</b>	<b>48,676,706.00</b>	<b>54,499,511.00</b>	<b>6,426,132.00</b>	<b>49,546,011.00</b>	<b>55,972,143.00</b>	<b>2.7%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	21,216.00	0.00	21,216.00	0.00	0.00	0.00	-100.0%
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	51,149.00	0.00	51,149.00	0.00	0.00	0.00	-100.0%
Interest		8660	4,345,756.00	0.00	4,345,756.00	2,218,000.00	0.00	2,218,000.00	-49.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,953,840.00	799,529.00	2,753,369.00	0.00	0.00	0.00	-100.0%
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	1,125.00	0.00	1,125.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	170,000.00	153,327.00	323,327.00	150,000.00	141,731.00	291,731.00	-9.8%
Other Local Revenue									

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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)	
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	2,135,992.00	8,233,031.00	10,369,023.00	690,080.00	5,795,970.00	6,486,050.00	-37.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	261,181.00	0.00	261,181.00	261,181.00	0.00	261,181.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		11,015,505.00	11,015,505.00		8,143,154.00	8,143,154.00	-26.1%
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			8,940,259.00	20,201,392.00	29,141,651.00	3,319,261.00	14,080,855.00	17,400,116.00	-40.3%
TOTAL, REVENUES			282,778,998.00	113,134,685.00	395,913,683.00	273,222,836.00	77,040,697.00	350,263,533.00	-11.5%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	87,091,504.00	31,977,400.00	119,068,904.00	91,100,219.00	22,570,159.00	113,670,378.00	-4.5%
Certificated Pupil Support Salaries		1200	4,612,075.00	7,784,371.00	12,396,446.00	4,797,114.00	7,434,113.00	12,231,227.00	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	13,199,921.00	1,630,089.00	14,830,010.00	12,528,560.00	1,576,630.00	14,105,190.00	-4.9%
Other Certificated Salaries		1900	2,666,563.00	3,352,703.00	6,019,266.00	3,272,688.00	3,532,626.00	6,805,314.00	13.1%
TOTAL, CERTIFICATED SALARIES			107,570,063.00	44,744,563.00	152,314,626.00	111,698,581.00	35,113,528.00	146,812,109.00	-3.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,573,150.00	7,436,636.00	9,009,786.00	2,307,976.00	7,843,835.00	10,151,811.00	12.7%
Classified Support Salaries		2200	10,840,732.00	5,495,171.00	16,335,903.00	10,876,744.00	5,346,551.00	16,223,295.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	3,325,224.00	811,857.00	4,137,081.00	3,258,027.00	700,038.00	3,958,065.00	-4.3%
Clerical, Technical and Office Salaries		2400	14,902,669.00	2,169,515.00	17,072,184.00	15,519,005.00	791,857.00	16,310,862.00	-4.5%
Other Classified Salaries		2900	8,253,964.00	4,567,098.00	12,821,062.00	7,822,856.00	4,670,143.00	12,492,999.00	-2.6%
TOTAL, CLASSIFIED SALARIES			38,895,739.00	20,480,277.00	59,376,016.00	39,784,608.00	19,352,424.00	59,137,032.00	-0.4%

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)	
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	19,785,857.00	20,259,411.00	40,045,268.00	20,931,284.00	19,424,951.00	40,356,235.00	0.8%
PERS		3201-3202	8,528,497.00	5,279,701.00	13,808,198.00	9,527,845.00	5,272,896.00	14,800,741.00	7.2%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	4,810,789.00	2,162,163.00	6,972,952.00	4,679,976.00	2,089,468.00	6,769,444.00	-2.9%
Unemployment Insurance		3401-3402	13,919,808.00	6,878,725.00	20,798,533.00	16,183,696.00	7,343,271.00	23,526,967.00	13.1%
Workers' Compensation		3501-3502	73,828.00	81,925.00	155,753.00	75,741.00	27,233.00	102,974.00	-33.9%
OPEB, Allocated		3601-3602	1,798,142.00	717,956.00	2,516,098.00	1,855,678.00	667,220.00	2,522,898.00	0.3%
OPEB, Active Employees		3701-3702	1,564,938.00	543,375.00	2,108,313.00	1,675,410.00	566,450.00	2,241,860.00	6.3%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	351,414.00	116,501.00	467,915.00	1,494,745.00	0.00	1,494,745.00	219.4%
TOTAL, EMPLOYEE BENEFITS			50,833,273.00	36,039,757.00	86,873,030.00	56,424,375.00	35,391,489.00	91,815,864.00	5.7%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	1,252,500.00	1,252,500.00	New
Books and Other Reference Materials		4200	84,591.00	11,274,762.00	11,359,353.00	30,970.00	54,500.00	85,470.00	-99.2%
Materials and Supplies		4300	4,035,456.00	3,952,712.00	7,988,168.00	4,165,494.00	4,073,971.00	8,239,465.00	3.1%
Noncapitalized Equipment		4400	856,280.00	9,098,954.00	9,955,234.00	556,083.00	761,406.00	1,317,489.00	-86.8%
Food		4700	0.00	91,000.00	91,000.00	0.00	169,775.00	169,775.00	86.6%
TOTAL, BOOKS AND SUPPLIES			4,976,327.00	24,417,428.00	29,393,755.00	4,752,547.00	6,312,152.00	11,064,699.00	-62.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	2,822,273.00	9,470,444.00	12,292,717.00	2,908,730.00	4,913,598.00	7,822,328.00	-36.4%
Travel and Conferences		5200	628,118.00	797,195.00	1,425,313.00	385,824.00	945,476.00	1,331,300.00	-6.6%
Dues and Memberships		5300	179,419.00	16,800.00	196,219.00	82,495.00	15,000.00	97,495.00	-50.3%
Insurance		5400 - 5450	3,008,154.00	97,664.00	3,105,818.00	3,608,771.00	87,600.00	3,696,371.00	19.0%
Operations and Housekeeping Services		5500	4,665,048.00	290,673.00	4,955,721.00	4,882,152.00	257,700.00	5,139,852.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,702,790.00	640,711.00	2,343,501.00	1,368,428.00	411,500.00	1,779,928.00	-24.0%
Transfers of Direct Costs		5710	(517,578.00)	517,578.00	0.00	(487,606.00)	487,606.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,275.00	243,290.00	269,565.00	(40,537.00)	159,000.00	118,463.00	-56.1%
Professional/Consulting Services and Operating Expenditures		5800	7,657,231.00	18,384,044.00	26,041,275.00	6,943,874.00	21,472,816.00	28,416,690.00	9.1%
Communications		5900	691,738.00	33,317.00	725,055.00	709,931.00	13,434.00	723,365.00	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,863,468.00	30,491,716.00	51,355,184.00	20,362,062.00	28,763,730.00	49,125,792.00	-4.3%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	14,250.00	14,250.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	681,772.00	681,772.00	0.00	450,000.00	450,000.00	-34.0%

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)	
Buildings and Improvements of Buildings		6200	0.00	6,347,315.00	6,347,315.00	0.00	1,022,473.00	1,022,473.00	-83.9%
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	305,512.00	811,026.00	1,116,538.00	178,000.00	100,000.00	278,000.00	-75.1%
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			305,512.00	7,854,363.00	8,159,875.00	178,000.00	1,572,473.00	1,750,473.00	-78.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	1,444,345.00	0.00	1,444,345.00	1,444,345.00	0.00	1,444,345.00	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		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	549,766.00	0.00	549,766.00	459,930.00	0.00	459,930.00	-16.3%
Other Debt Service - Principal		7439	2,457,581.00	0.00	2,457,581.00	2,716,836.00	0.00	2,716,836.00	10.5%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,451,692.00	0.00	4,451,692.00	4,621,111.00	0.00	4,621,111.00	3.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,410,631.00)	1,410,631.00	0.00	(1,161,907.00)	1,161,907.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(231,331.00)	3,798.00	(227,533.00)	(298,452.00)	606.00	(297,846.00)	30.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,641,962.00)	1,414,429.00	(227,533.00)	(1,460,359.00)	1,162,513.00	(297,846.00)	30.9%
TOTAL, EXPENDITURES			226,254,112.00	165,442,533.00	391,696,645.00	236,360,925.00	127,668,309.00	364,029,234.00	-7.1%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	3,200,000.00	0.00	3,200,000.00	3,200,000.00	0.00	3,200,000.00	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			3,200,000.00	0.00	3,200,000.00	3,200,000.00	0.00	3,200,000.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%

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) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(39,601,207.00)	39,601,207.00	0.00	(46,321,009.00)	46,321,009.00	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			(39,601,207.00)	39,601,207.00	0.00	(46,321,009.00)	46,321,009.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(42,801,207.00)	39,601,207.00	(3,200,000.00)	(49,521,009.00)	46,321,009.00	(3,200,000.00)	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	268,015,934.00	0.00	268,015,934.00	263,477,443.00	0.00	263,477,443.00	-1.7%
2) Federal Revenue		8100-8299	0.00	44,256,587.00	44,256,587.00	0.00	13,413,831.00	13,413,831.00	-69.7%
3) Other State Revenue		8300-8599	5,822,805.00	48,676,706.00	54,499,511.00	6,426,132.00	49,546,011.00	55,972,143.00	2.7%
4) Other Local Revenue		8600-8799	8,940,259.00	20,201,392.00	29,141,651.00	3,319,261.00	14,080,855.00	17,400,116.00	-40.3%
5) TOTAL, REVENUES			282,778,998.00	113,134,685.00	395,913,683.00	273,222,836.00	77,040,697.00	350,263,533.00	-11.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		131,648,943.00	107,841,969.00	239,490,912.00	141,328,346.00	77,599,872.00	218,928,218.00	-8.6%
2) Instruction - Related Services	2000-2999		31,607,327.00	6,006,149.00	37,613,476.00	31,448,839.00	4,517,534.00	35,966,373.00	-4.4%
3) Pupil Services	3000-3999		21,991,360.00	23,366,361.00	45,357,721.00	23,156,810.00	23,973,279.00	47,130,089.00	3.9%
4) Ancillary Services	4000-4999		1,972,541.00	4,426,702.00	6,399,243.00	1,807,534.00	5,294,000.00	7,101,534.00	11.0%
5) Community Services	5000-5999		23,371.00	8,425.00	31,796.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		1,300,000.00	0.00	1,300,000.00	1,362,000.00	0.00	1,362,000.00	4.8%
7) General Administration	7000-7999		14,247,914.00	2,788,314.00	17,036,228.00	13,298,522.00	2,246,298.00	15,544,820.00	-8.8%
8) Plant Services	8000-8999		19,010,964.00	21,004,613.00	40,015,577.00	19,337,763.00	14,037,326.00	33,375,089.00	-16.6%
9) Other Outgo	9000-9999	Except 7600-7699	4,451,692.00	0.00	4,451,692.00	4,621,111.00	0.00	4,621,111.00	3.8%
10) TOTAL, EXPENDITURES			226,254,112.00	165,442,533.00	391,696,645.00	236,360,925.00	127,668,309.00	364,029,234.00	-7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			56,524,886.00	(52,307,848.00)	4,217,038.00	36,861,911.00	(50,627,612.00)	(13,765,701.00)	-426.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,200,000.00	0.00	3,200,000.00	3,200,000.00	0.00	3,200,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(39,601,207.00)	39,601,207.00	0.00	(46,321,009.00)	46,321,009.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,801,207.00)	39,601,207.00	(3,200,000.00)	(49,521,009.00)	46,321,009.00	(3,200,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,723,679.00	(12,706,641.00)	1,017,038.00	(12,659,098.00)	(4,306,603.00)	(16,965,701.00)	-1,768.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	68,253,623.00	45,722,782.00	113,976,405.00	81,977,302.00	33,016,141.00	114,993,443.00	0.9%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,253,623.00	45,722,782.00	113,976,405.00	81,977,302.00	33,016,141.00	114,993,443.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,253,623.00	45,722,782.00	113,976,405.00	81,977,302.00	33,016,141.00	114,993,443.00	0.9%
2) Ending Balance, June 30 (E + F1e)			81,977,302.00	33,016,141.00	114,993,443.00	69,318,204.00	28,709,538.00	98,027,742.00	-14.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	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	33,016,141.00	33,016,141.00	0.00	28,709,538.00	28,709,538.00	-13.0%
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	47,118,028.00	0.00	47,118,028.00	37,351,375.00	0.00	37,351,375.00	-20.7%
Certificated H&W Pool	0000	9760			0.00	1,281,559.00		1,281,559.00	
Classified H&W Pool	0000	9760			0.00	5,411,692.00		5,411,692.00	
Management H&W pool	0000	9760			0.00	363,124.00		363,124.00	
COVID-19 Related Contingencies	0000	9760			0.00	30,295,000.00		30,295,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,214,618.00	0.00	5,214,618.00	4,986,582.00	0.00	4,986,582.00	-4.4%
Site Allocations	0000	9780			0.00	2,461,038.00		2,461,038.00	
Lottery	1100	9780			0.00	2,525,544.00		2,525,544.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,846,900.00	0.00	11,846,900.00	11,016,878.00	0.00	11,016,878.00	-7.0%
Unassigned/Unappropriated Amount		9790	17,747,756.00	0.00	17,747,756.00	15,913,369.00	0.00	15,913,369.00	-10.3%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	7,109,399.00	10,017,492.00
6211	Literacy Coaches and Reading Specialists Grant Program	871,457.00	485,914.00
6266	Educator Effectiveness, FY 2021-22	1,698,152.00	778,600.00
6300	Lottery: Instructional Materials	3,864,382.00	3,243,633.00
6332	CA Community Schools Partnership Act - Implementation Grant	679,834.00	570,403.00
6500	Special Education	646,369.00	438,517.00
6547	Special Education Early Intervention Preschool Grant	762,831.00	551,101.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,443,840.00	3,904,085.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	819,811.00	0.00
7033	Child Nutrition: School Food Best Practices Apportionment	339,549.00	0.00
7311	Classified School Employee Professional Development Block Grant	98,164.00	77,616.00
7399	LCFF Equity Multiplier	527,358.00	527,358.00
7412	A-G Access/Success Grant	587,029.00	0.00
7435	Learning Recovery Emergency Block Grant	9,038,234.00	6,409,452.00
7810	Other Restricted State	146,139.00	112,748.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	959,640.00	199,755.00
9010	Other Restricted Local	2,423,953.00	1,392,864.00
Total, Restricted Balance		33,016,141.00	28,709,538.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,577,300.00	1,577,300.00	0.0%
5) TOTAL, REVENUES			1,577,300.00	1,577,300.00	0.0%
<b>B. EXPENDITURES</b>					
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	1,340,334.00	1,340,334.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,340,334.00	1,340,334.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			236,966.00	236,966.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			236,966.00	236,966.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,179,618.00	1,416,584.00	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,179,618.00	1,416,584.00	20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,179,618.00	1,416,584.00	20.1%
2) Ending Balance, June 30 (E + F1e)			1,416,584.00	1,653,550.00	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,416,584.00	1,653,550.00	16.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,416,584.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,416,584.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			1,416,584.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	1,577,300.00	1,577,300.00	0.0%
<b>TOTAL, REVENUES</b>			1,577,300.00	1,577,300.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	1,340,334.00	1,340,334.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,340,334.00	1,340,334.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,340,334.00	1,340,334.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,577,300.00	1,577,300.00	0.0%
5) TOTAL, REVENUES			1,577,300.00	1,577,300.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,340,334.00	1,340,334.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,340,334.00	1,340,334.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			236,966.00	236,966.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			236,966.00	236,966.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,179,618.00	1,416,584.00	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,179,618.00	1,416,584.00	20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,179,618.00	1,416,584.00	20.1%
2) Ending Balance, June 30 (E + F1e)			1,416,584.00	1,653,550.00	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,416,584.00	1,653,550.00	16.7%
c) Committed					

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	1,416,584.00	1,653,550.00
Total, Restricted Balance		1,416,584.00	1,653,550.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	305,517.00	305,517.00	0.0%
3) Other State Revenue		8300-8599	1,365,543.00	1,342,210.00	-1.7%
4) Other Local Revenue		8600-8799	29,379.00	20,000.00	-31.9%
5) TOTAL, REVENUES			1,700,439.00	1,667,727.00	-1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	774,630.00	747,329.00	-3.5%
2) Classified Salaries		2000-2999	314,730.00	388,199.00	23.3%
3) Employee Benefits		3000-3999	329,214.00	389,529.00	18.3%
4) Books and Supplies		4000-4999	130,397.00	68,532.00	-47.4%
5) Services and Other Operating Expenditures		5000-5999	77,033.00	77,533.00	0.6%
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	26,651.00	35,529.00	33.3%
9) TOTAL, EXPENDITURES			1,652,655.00	1,706,651.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			47,784.00	(38,924.00)	-181.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			47,784.00	(38,924.00)	-181.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,484.00	183,268.00	35.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,484.00	183,268.00	35.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,484.00	183,268.00	35.3%
2) Ending Balance, June 30 (E + F1e)			183,268.00	144,344.00	-21.2%
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	183,268.00	144,344.00	-21.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	183,268.00		
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			183,268.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			183,268.00		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	305,517.00	305,517.00	0.0%
TOTAL, FEDERAL REVENUE			305,517.00	305,517.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	1,320,210.00	1,332,210.00	0.9%
All Other State Revenue	All Other	8590	45,333.00	10,000.00	-77.9%
TOTAL, OTHER STATE REVENUE			1,365,543.00	1,342,210.00	-1.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,692.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,687.00	20,000.00	-11.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,379.00	20,000.00	-31.9%
TOTAL, REVENUES			1,700,439.00	1,667,727.00	-1.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	589,768.00	550,467.00	-6.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	184,862.00	196,862.00	6.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>774,630.00</b>	<b>747,329.00</b>	<b>-3.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	25,100.00	104,297.00	315.5%
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	205,921.00	219,832.00	6.8%
Other Classified Salaries		2900	83,709.00	64,070.00	-23.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>314,730.00</b>	<b>388,199.00</b>	<b>23.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	123,238.00	140,448.00	14.0%
PERS		3201-3202	77,363.00	104,507.00	35.1%
OASDI/Medicare/Alternative		3301-3302	38,032.00	40,535.00	6.6%
Health and Welfare Benefits		3401-3402	65,761.00	77,752.00	18.2%
Unemployment Insurance		3501-3502	538.00	567.00	5.4%
Workers' Compensation		3601-3602	13,269.00	13,910.00	4.8%
OPEB, Allocated		3701-3702	11,013.00	11,810.00	7.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>329,214.00</b>	<b>389,529.00</b>	<b>18.3%</b>
<b>BOOKS AND SUPPLIES</b>					
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	106,620.00	68,532.00	-35.7%
Noncapitalized Equipment		4400	23,777.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>130,397.00</b>	<b>68,532.00</b>	<b>-47.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	900.00	12,000.00	1,233.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,143.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,529.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,176.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	55,128.00	55,533.00	0.7%
Communications		5900	10,157.00	10,000.00	-1.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>77,033.00</b>	<b>77,533.00</b>	<b>0.6%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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
<b>Debt Service</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	26,651.00	35,529.00	33.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			26,651.00	35,529.00	33.3%
TOTAL, EXPENDITURES			1,652,655.00	1,706,651.00	3.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	305,517.00	305,517.00	0.0%
3) Other State Revenue		8300-8599	1,365,543.00	1,342,210.00	-1.7%
4) Other Local Revenue		8600-8799	29,379.00	20,000.00	-31.9%
5) TOTAL, REVENUES			1,700,439.00	1,667,727.00	-1.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		905,652.00	896,934.00	-1.0%
2) Instruction - Related Services	2000-2999		720,352.00	774,188.00	7.5%
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		26,651.00	35,529.00	33.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,652,655.00	1,706,651.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			47,784.00	(38,924.00)	-181.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			47,784.00	(38,924.00)	-181.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,484.00	183,268.00	35.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,484.00	183,268.00	35.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,484.00	183,268.00	35.3%
2) Ending Balance, June 30 (E + F1e)			183,268.00	144,344.00	-21.2%
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	183,268.00	144,344.00	-21.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	54,836.00	64,836.00
6391	Adult Education Program	65,924.00	0.00
9010	Other Restricted Local	62,508.00	79,508.00
Total, Restricted Balance		183,268.00	144,344.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,791,253.00	1,949,165.00	8.8%
3) Other State Revenue		8300-8599	2,135,586.00	1,639,873.00	-23.2%
4) Other Local Revenue		8600-8799	1,085,318.00	850,000.00	-21.7%
5) TOTAL, REVENUES			5,012,157.00	4,439,038.00	-11.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	900,028.00	1,096,085.00	21.8%
2) Classified Salaries		2000-2999	1,474,497.00	1,608,189.00	9.1%
3) Employee Benefits		3000-3999	1,202,657.00	1,388,341.00	15.4%
4) Books and Supplies		4000-4999	359,522.00	386,005.00	7.4%
5) Services and Other Operating Expenditures		5000-5999	194,291.00	140,503.00	-27.7%
6) Capital Outlay		6000-6999	161,888.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	47,965.00	58,915.00	22.8%
9) TOTAL, EXPENDITURES			4,340,848.00	4,678,038.00	7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			671,309.00	(239,000.00)	-135.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			671,309.00	(239,000.00)	-135.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	501,600.00	1,172,909.00	133.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			501,600.00	1,172,909.00	133.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			501,600.00	1,172,909.00	133.8%
2) Ending Balance, June 30 (E + F1e)			1,172,909.00	933,909.00	-20.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,172,909.00	933,909.00	-20.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,172,909.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,172,909.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			1,172,909.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,791,253.00	1,949,165.00	8.8%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,791,253.00	1,949,165.00	8.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,613,737.00	1,613,737.00	0.0%
All Other State Revenue	All Other	8590	521,849.00	26,136.00	-95.0%
TOTAL, OTHER STATE REVENUE			2,135,586.00	1,639,873.00	-23.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,648.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,083,670.00	850,000.00	-21.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,083,670.00	850,000.00	-21.7%
TOTAL, REVENUES			5,012,157.00	4,439,038.00	-11.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	900,028.00	1,096,085.00	21.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			900,028.00	1,096,085.00	21.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	703,765.00	770,053.00	9.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	314,110.00	308,237.00	-1.9%
Clerical, Technical and Office Salaries		2400	199,641.00	223,598.00	12.0%
Other Classified Salaries		2900	256,981.00	306,301.00	19.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,474,497.00</b>	<b>1,608,189.00</b>	<b>9.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	154,694.00	187,889.00	21.5%
PERS		3201-3202	394,714.00	465,410.00	17.9%
OASDI/Medicare/Alternative		3301-3302	130,567.00	145,881.00	11.7%
Health and Welfare Benefits		3401-3402	416,985.00	526,563.00	26.3%
Unemployment Insurance		3501-3502	1,190.00	1,350.00	13.4%
Workers' Compensation		3601-3602	28,946.00	33,124.00	14.4%
OPEB, Allocated		3701-3702	23,440.00	28,124.00	20.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	52,121.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,202,657.00</b>	<b>1,388,341.00</b>	<b>15.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	373.00	0.00	-100.0%
Materials and Supplies		4300	288,871.00	386,005.00	33.6%
Noncapitalized Equipment		4400	70,278.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>359,522.00</b>	<b>386,005.00</b>	<b>7.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	33,649.00	23,509.00	-30.1%
Dues and Memberships		5300	3,520.00	5,000.00	42.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,393.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,513.00	46,652.00	-20.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,573.00	24,500.00	68.1%
Professional/Consulting Services and Operating Expenditures		5800	64,259.00	40,342.00	-37.2%
Communications		5900	2,384.00	500.00	-79.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>194,291.00</b>	<b>140,503.00</b>	<b>-27.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	150,926.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,962.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>161,888.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	47,965.00	58,915.00	22.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>47,965.00</b>	<b>58,915.00</b>	<b>22.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,340,848.00</b>	<b>4,678,038.00</b>	<b>7.8%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,791,253.00	1,949,165.00	8.8%
3) Other State Revenue		8300-8599	2,135,586.00	1,639,873.00	-23.2%
4) Other Local Revenue		8600-8799	1,085,318.00	850,000.00	-21.7%
5) TOTAL, REVENUES			5,012,157.00	4,439,038.00	-11.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,741,498.00	3,202,270.00	16.8%
2) Instruction - Related Services	2000-2999		1,278,734.00	1,316,281.00	2.9%
3) Pupil Services	3000-3999		104,332.00	100,572.00	-3.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		47,965.00	58,915.00	22.8%
8) Plant Services	8000-8999		168,319.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,340,848.00	4,678,038.00	7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			671,309.00	(239,000.00)	-135.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			671,309.00	(239,000.00)	-135.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	501,600.00	1,172,909.00	133.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			501,600.00	1,172,909.00	133.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			501,600.00	1,172,909.00	133.8%
2) Ending Balance, June 30 (E + F1e)			1,172,909.00	933,909.00	-20.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,172,909.00	933,909.00	-20.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6130	Child Development: Center-Based Reserve Account	29,103.00	29,103.00
7810	Other Restricted State	391,146.00	150,336.00
9010	Other Restricted Local	752,660.00	754,470.00
Total, Restricted Balance		1,172,909.00	933,909.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,095,772.00	9,608,096.00	-4.8%
3) Other State Revenue		8300-8599	4,856,494.00	4,856,494.00	0.0%
4) Other Local Revenue		8600-8799	289,498.00	58,229.00	-79.9%
5) TOTAL, REVENUES			15,241,764.00	14,522,819.00	-4.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,527,316.00	4,763,496.00	5.2%
3) Employee Benefits		3000-3999	2,483,652.00	2,599,173.00	4.7%
4) Books and Supplies		4000-4999	5,173,605.00	5,310,170.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	(114,215.00)	61,093.00	-153.5%
6) Capital Outlay		6000-6999	100,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	152,917.00	203,402.00	33.0%
9) TOTAL, EXPENDITURES			12,323,275.00	12,937,334.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,918,489.00	1,585,485.00	-45.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,918,489.00	1,585,485.00	-45.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,311,678.00	11,230,167.00	35.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,311,678.00	11,230,167.00	35.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,311,678.00	11,230,167.00	35.1%
2) Ending Balance, June 30 (E + F1e)			11,230,167.00	12,815,652.00	14.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,230,167.00	12,815,652.00	14.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,230,167.00		
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			11,230,167.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			11,230,167.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	9,995,772.00	9,608,096.00	-3.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	100,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			10,095,772.00	9,608,096.00	-4.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,856,494.00	4,856,494.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,856,494.00	4,856,494.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,516.00	0.00	-100.0%
Food Service Sales		8634	58,229.00	58,229.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	129,527.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	92,713.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,513.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			289,498.00	58,229.00	-79.9%
TOTAL, REVENUES			15,241,764.00	14,522,819.00	-4.7%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,763,408.00	3,912,878.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	369,991.00	388,769.00	5.1%
Clerical, Technical and Office Salaries		2400	393,917.00	461,849.00	17.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,527,316.00	4,763,496.00	5.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,030,167.00	1,114,853.00	8.2%
OASDI/Medicare/Alternative		3301-3302	344,922.00	364,103.00	5.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	881,687.00	1,009,937.00	14.5%
Unemployment Insurance		3501-3502	2,259.00	2,383.00	5.5%
Workers' Compensation		3601-3602	55,682.00	58,354.00	4.8%
OPEB, Allocated		3701-3702	44,714.00	49,543.00	10.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	124,221.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,483,652.00</b>	<b>2,599,173.00</b>	<b>4.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	598,360.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,998.00	135,820.00	6,697.8%
Food		4700	4,573,247.00	5,174,350.00	13.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,173,605.00</b>	<b>5,310,170.00</b>	<b>2.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,923.00	10,500.00	5.8%
Dues and Memberships		5300	2,650.00	3,000.00	13.2%
Insurance		5400-5450	6,104.00	6,500.00	6.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	87,097.00	87,406.00	0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(352,221.00)	(176,313.00)	-49.9%
Professional/Consulting Services and Operating Expenditures		5800	131,195.00	130,000.00	-0.9%
Communications		5900	1,037.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>(114,215.00)</b>	<b>61,093.00</b>	<b>-153.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	100,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>100,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	152,917.00	203,402.00	33.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>152,917.00</b>	<b>203,402.00</b>	<b>33.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,323,275.00</b>	<b>12,937,334.00</b>	<b>5.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,095,772.00	9,608,096.00	-4.8%
3) Other State Revenue		8300-8599	4,856,494.00	4,856,494.00	0.0%
4) Other Local Revenue		8600-8799	289,498.00	58,229.00	-79.9%
5) TOTAL, REVENUES			15,241,764.00	14,522,819.00	-4.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		12,170,358.00	12,733,932.00	4.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		152,917.00	203,402.00	33.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,323,275.00	12,937,334.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,918,489.00	1,585,485.00	-45.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,918,489.00	1,585,485.00	-45.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,311,678.00	11,230,167.00	35.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,311,678.00	11,230,167.00	35.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,311,678.00	11,230,167.00	35.1%
2) Ending Balance, June 30 (E + F1e)			11,230,167.00	12,815,652.00	14.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,230,167.00	12,815,652.00	14.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,381,023.00	11,031,508.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	801,312.00	801,312.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,047,832.00	982,832.00
Total, Restricted Balance		11,230,167.00	12,815,652.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	234,613.00	125,000.00	-46.7%
5) TOTAL, REVENUES			234,613.00	125,000.00	-46.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			234,613.00	125,000.00	-46.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			234,613.00	125,000.00	-46.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,440,937.00	4,675,550.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,440,937.00	4,675,550.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,440,937.00	4,675,550.00	5.3%
2) Ending Balance, June 30 (E + F1e)			4,675,550.00	4,800,550.00	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	4,675,550.00	4,800,550.00	2.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,675,550.00		
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			4,675,550.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			4,675,550.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	140,000.00	125,000.00	-10.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	94,613.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			234,613.00	125,000.00	-46.7%
TOTAL, REVENUES			234,613.00	125,000.00	-46.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	234,613.00	125,000.00	-46.7%
5) TOTAL, REVENUES			234,613.00	125,000.00	-46.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			234,613.00	125,000.00	-46.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			234,613.00	125,000.00	-46.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,440,937.00	4,675,550.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,440,937.00	4,675,550.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,440,937.00	4,675,550.00	5.3%
2) Ending Balance, June 30 (E + F1e)			4,675,550.00	4,800,550.00	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	4,675,550.00	4,800,550.00	2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	142,974.00	16,170.00	-88.7%
5) TOTAL, REVENUES			142,974.00	16,170.00	-88.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	209.00	0.00	-100.0%
3) Employee Benefits		3000-3999	20.00	0.00	-100.0%
4) Books and Supplies		4000-4999	902.00	800.00	-11.3%
5) Services and Other Operating Expenditures		5000-5999	18,550.00	12,100.00	-34.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,681.00	12,900.00	-34.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			123,293.00	3,270.00	-97.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			123,293.00	3,270.00	-97.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,708.00	185,001.00	199.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,708.00	185,001.00	199.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,708.00	185,001.00	199.8%
2) Ending Balance, June 30 (E + F1e)			185,001.00	188,271.00	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	185,001.00		
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			185,001.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			185,001.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	750.00	2,500.00	233.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,298.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	140,926.00	13,670.00	-90.3%
TOTAL, OTHER LOCAL REVENUE			142,974.00	16,170.00	-88.7%
TOTAL, REVENUES			142,974.00	16,170.00	-88.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	209.00	0.00	-100.0%
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			209.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	16.00	0.00	-100.0%
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	2.00	0.00	-100.0%
OPEB, Allocated		3701-3702	2.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			20.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
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	902.00	800.00	-11.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			902.00	800.00	-11.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,550.00	12,100.00	-34.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,550.00	12,100.00	-34.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,681.00	12,900.00	-34.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
(- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	142,974.00	16,170.00	-88.7%
5) TOTAL, REVENUES			142,974.00	16,170.00	-88.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		19,440.00	12,900.00	-33.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		241.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,681.00	12,900.00	-34.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			123,293.00	3,270.00	-97.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			123,293.00	3,270.00	-97.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,708.00	185,001.00	199.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,708.00	185,001.00	199.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,708.00	185,001.00	199.8%
2) Ending Balance, June 30 (E + F1e)			185,001.00	188,271.00	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	185,001.00	188,271.00	1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24	2024-25
			Estimated Actuals	Budget
	9010	Other Restricted Local	185,001.00	188,271.00
Total, Restricted Balance			185,001.00	188,271.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,621,122.00	1,200,000.00	-54.2%
5) TOTAL, REVENUES			2,621,122.00	1,200,000.00	-54.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	384,603.00	360,306.00	-6.3%
3) Employee Benefits		3000-3999	203,025.00	180,015.00	-11.3%
4) Books and Supplies		4000-4999	103,288.00	1,934.00	-98.1%
5) Services and Other Operating Expenditures		5000-5999	227,860.00	75,062.00	-67.1%
6) Capital Outlay		6000-6999	50,727,292.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			51,646,068.00	617,317.00	-98.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(49,024,946.00)	582,683.00	-101.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,499,904.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,499,904.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,525,042.00)	582,683.00	-102.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,781,772.00	20,256,730.00	-57.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,781,772.00	20,256,730.00	-57.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,781,772.00	20,256,730.00	-57.6%
2) Ending Balance, June 30 (E + F1e)			20,256,730.00	20,839,413.00	2.9%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,256,730.00		
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			20,256,730.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			20,256,730.00		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500,000.00	1,200,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,121,122.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,621,122.00	1,200,000.00	-54.2%
TOTAL, REVENUES			2,621,122.00	1,200,000.00	-54.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	45,600.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	126,337.00	136,860.00	8.3%
Clerical, Technical and Office Salaries		2400	212,666.00	223,446.00	5.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>384,603.00</b>	<b>360,306.00</b>	<b>-6.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	102,819.00	97,463.00	-5.2%
OASDI/Medicare/Alternative		3301-3302	29,421.00	27,563.00	-6.3%
Health and Welfare Benefits		3401-3402	62,119.00	46,648.00	-24.9%
Unemployment Insurance		3501-3502	192.00	180.00	-6.3%
Workers' Compensation		3601-3602	4,712.00	4,414.00	-6.3%
OPEB, Allocated		3701-3702	3,762.00	3,747.00	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>203,025.00</b>	<b>180,015.00</b>	<b>-11.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	98,288.00	1,934.00	-98.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>103,288.00</b>	<b>1,934.00</b>	<b>-98.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	120,069.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,422.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	104,369.00	75,062.00	-28.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>227,860.00</b>	<b>75,062.00</b>	<b>-67.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	29,100.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,557,613.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	140,579.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>50,727,292.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>51,646,068.00</b>	<b>617,317.00</b>	<b>-98.8%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	21,499,904.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>21,499,904.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			21,499,904.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,621,122.00	1,200,000.00	-54.2%
5) TOTAL, REVENUES			2,621,122.00	1,200,000.00	-54.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		51,646,068.00	617,317.00	-98.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			51,646,068.00	617,317.00	-98.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(49,024,946.00)	582,683.00	-101.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,499,904.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,499,904.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,525,042.00)	582,683.00	-102.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,781,772.00	20,256,730.00	-57.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,781,772.00	20,256,730.00	-57.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,781,772.00	20,256,730.00	-57.6%
2) Ending Balance, June 30 (E + F1e)			20,256,730.00	20,839,413.00	2.9%
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	20,256,730.00	20,839,413.00	2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
7710	State School Facilities Projects	18,302,768.00	19,300,834.00
9010	Other Restricted Local	1,953,962.00	1,538,579.00
Total, Restricted Balance		20,256,730.00	20,839,413.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,348,898.00	1,250,000.00	-46.8%
5) TOTAL, REVENUES			2,348,898.00	1,250,000.00	-46.8%
<b>B. EXPENDITURES</b>					
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	66,373.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	95,547.00	121,681.00	27.4%
6) Capital Outlay		6000-6999	2,192,928.00	695,508.00	-68.3%
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			2,354,848.00	817,189.00	-65.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,950.00)	432,811.00	-7,374.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,950.00)	432,811.00	-7,374.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,393,899.00	9,387,949.00	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,393,899.00	9,387,949.00	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,393,899.00	9,387,949.00	-0.1%
2) Ending Balance, June 30 (E + F1e)			9,387,949.00	9,820,760.00	4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,387,949.00	9,820,760.00	4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,387,949.00		
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			9,387,949.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			9,387,949.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	155,000.00	150,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	201,172.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,992,726.00	1,100,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				2,348,898.00	1,250,000.00
TOTAL, REVENUES				2,348,898.00	1,250,000.00
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	40,291.00	0.00	-100.0%
Noncapitalized Equipment		4400	26,082.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			66,373.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	20,550.00	19,200.00	-6.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	42,000.00	33,000.00	-21.4%
Professional/Consulting Services and Operating Expenditures		5800	32,997.00	69,481.00	110.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			95,547.00	121,681.00	27.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,095,532.00	695,508.00	-66.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	97,396.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,192,928.00	695,508.00	-68.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,354,848.00	817,189.00	-65.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,348,898.00	1,250,000.00	-46.8%
5) TOTAL, REVENUES			2,348,898.00	1,250,000.00	-46.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		27,200.00	25,400.00	-6.6%
8) Plant Services	8000-8999		2,327,648.00	791,789.00	-66.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,354,848.00	817,189.00	-65.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(5,950.00)	432,811.00	-7,374.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,950.00)	432,811.00	-7,374.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,393,899.00	9,387,949.00	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,393,899.00	9,387,949.00	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,393,899.00	9,387,949.00	-0.1%
2) Ending Balance, June 30 (E + F1e)			9,387,949.00	9,820,760.00	4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,387,949.00	9,820,760.00	4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	9,387,949.00	9,820,760.00
Total, Restricted Balance		<u>9,387,949.00</u>	<u>9,820,760.00</u>

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	21,490,823.00	4,620,503.00	-78.5%
4) Other Local Revenue		8600-8799	7,000.00	100,000.00	1,328.6%
5) TOTAL, REVENUES			21,497,823.00	4,720,503.00	-78.0%
<b>B. EXPENDITURES</b>					
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	100,000.00	New
6) Capital Outlay		6000-6999	0.00	4,620,503.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	4,720,503.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			21,497,823.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	21,499,904.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,499,904.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,081.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,081.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,081.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,081.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	21,490,823.00	4,620,503.00	-78.5%
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			21,490,823.00	4,620,503.00	-78.5%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,000.00	100,000.00	1,328.6%
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			7,000.00	100,000.00	1,328.6%
TOTAL, REVENUES			21,497,823.00	4,720,503.00	-78.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	100,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	100,000.00	New
<b>CAPITAL OUTLAY</b>					
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	4,620,503.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	4,620,503.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	4,720,503.00	New
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	21,499,904.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			21,499,904.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			(21,499,904.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	21,490,823.00	4,620,503.00	-78.5%
4) Other Local Revenue		8600-8799	7,000.00	100,000.00	1,328.6%
5) TOTAL, REVENUES			21,497,823.00	4,720,503.00	-78.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	4,720,503.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	4,720,503.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			21,497,823.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	21,499,904.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,499,904.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,081.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,081.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,081.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,081.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	1,632,000.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,357,545.00	6,228,739.00	-49.6%
5) TOTAL, REVENUES			12,357,545.00	7,860,739.00	-36.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,576.00	0.00	-100.0%
3) Employee Benefits		3000-3999	3,876.00	0.00	-100.0%
4) Books and Supplies		4000-4999	3,693,650.00	50,000.00	-98.6%
5) Services and Other Operating Expenditures		5000-5999	2,101,831.00	1,654,207.00	-21.3%
6) Capital Outlay		6000-6999	6,181,208.00	3,717,015.00	-39.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,328,885.00	2,429,013.00	4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,320,026.00	7,850,235.00	-45.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,962,481.00)	10,504.00	-100.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,200,000.00	3,200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,200,000.00	3,200,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,237,519.00	3,210,504.00	159.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,398,661.00	38,636,180.00	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,398,661.00	38,636,180.00	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,398,661.00	38,636,180.00	3.3%
2) Ending Balance, June 30 (E + F1e)			38,636,180.00	41,846,684.00	8.3%
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	38,636,180.00	41,846,684.00	8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	38,636,180.00		
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			38,636,180.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			38,636,180.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	1,632,000.00	New
TOTAL, FEDERAL REVENUE			0.00	1,632,000.00	New
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	8,655,158.00	4,000,000.00	-53.8%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	153,432.00	153,432.00	0.0%
Interest		8660	600,000.00	600,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	801,132.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,147,823.00	1,475,307.00	-31.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,357,545.00	6,228,739.00	-49.6%
TOTAL, REVENUES			12,357,545.00	7,860,739.00	-36.4%
<b>CLASSIFIED SALARIES</b>					
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	10,576.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			10,576.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,822.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	809.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	5.00	0.00	-100.0%
Workers' Compensation		3601-3602	130.00	0.00	-100.0%
OPEB, Allocated		3701-3702	110.00	0.00	-100.0%

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			3,876.00	0.00	-100.0%	
<b>BOOKS AND SUPPLIES</b>						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	164,602.00	0.00	-100.0%	
Noncapitalized Equipment		4400	3,529,048.00	50,000.00	-98.6%	
TOTAL, BOOKS AND SUPPLIES			3,693,650.00	50,000.00	-98.6%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	2,034.00	2,100.00	3.2%	
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	(7,106.00)	350.00	-104.9%	
Professional/Consulting Services and Operating Expenditures		5800	2,106,903.00	1,651,757.00	-21.6%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,101,831.00	1,654,207.00	-21.3%	
<b>CAPITAL OUTLAY</b>						
Land		6100	9,870.00	0.00	-100.0%	
Land Improvements		6170	846,365.00	0.00	-100.0%	
Buildings and Improvements of Buildings		6200	2,097,968.00	2,168,015.00	3.3%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	3,227,005.00	1,549,000.00	-52.0%	
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			6,181,208.00	3,717,015.00	-39.9%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
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	1,303,885.00	1,259,013.00	-3.4%
Other Debt Service - Principal			7439	1,025,000.00	1,170,000.00	14.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				2,328,885.00	2,429,013.00	4.3%
TOTAL, EXPENDITURES				14,320,026.00	7,850,235.00	-45.2%
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
From: General Fund/CSSF			8912	3,200,000.00	3,200,000.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				3,200,000.00	3,200,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,200,000.00	3,200,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	1,632,000.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,357,545.00	6,228,739.00	-49.6%
5) TOTAL, REVENUES			12,357,545.00	7,860,739.00	-36.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		11,991,141.00	5,421,222.00	-54.8%
9) Other Outgo	9000-9999	Except 7600-7699	2,328,885.00	2,429,013.00	4.3%
10) TOTAL, EXPENDITURES			14,320,026.00	7,850,235.00	-45.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,962,481.00)	10,504.00	-100.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,200,000.00	3,200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,200,000.00	3,200,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,237,519.00	3,210,504.00	159.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,398,661.00	38,636,180.00	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,398,661.00	38,636,180.00	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,398,661.00	38,636,180.00	3.3%
2) Ending Balance, June 30 (E + F1e)			38,636,180.00	41,846,684.00	8.3%
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	38,636,180.00	41,846,684.00	8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	38,636,180.00	41,846,684.00
Total, Restricted Balance		38,636,180.00	41,846,684.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,603,233.00	1,729,291.00	-33.6%
5) TOTAL, REVENUES			2,603,233.00	1,729,291.00	-33.6%
<b>B. EXPENDITURES</b>					
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	102,576.00	0.00	-100.0%
6) Capital Outlay		6000-6999	7,192,791.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,295,367.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,692,134.00)	1,729,291.00	-136.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,692,134.00)	1,729,291.00	-136.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,454,909.00	23,762,775.00	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,454,909.00	23,762,775.00	-16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,454,909.00	23,762,775.00	-16.5%
2) Ending Balance, June 30 (E + F1e)			23,762,775.00	25,492,066.00	7.3%
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	23,762,775.00	25,492,066.00	7.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,762,775.00		
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			23,762,775.00			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
<b>I. LIABILITIES</b>						
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			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
<b>K. FUND EQUITY</b>						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			23,762,775.00			
<b>FEDERAL REVENUE</b>						
All Other Federal Revenue		8290	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%	
<b>OTHER STATE REVENUE</b>						
Tax Relief Subventions						
Restricted Levies - Other						
Homeowners' Exemptions			8575	0.00	0.0%	
Other Subventions/In-Lieu Taxes			8576	0.00	0.0%	
All Other State Revenue			8590	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%	
<b>OTHER LOCAL REVENUE</b>						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll			8615	0.00	0.0%	
Unsecured Roll			8616	0.00	0.0%	
Prior Years' Taxes			8617	0.00	0.0%	
Supplemental Taxes			8618	0.00	0.0%	
Non-Ad Valorem Taxes						
Parcel Taxes			8621	0.00	0.0%	
Other			8622	0.00	0.0%	
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.0%	
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.0%	
Sales						
Sale of Equipment/Supplies			8631	0.00	0.0%	
Leases and Rentals			8650	0.00	0.0%	
Interest			8660	1,168,280.00	942,991.00	-19.3%
Net Increase (Decrease) in the Fair Value of Investments			8662	619,728.00	0.00	-100.0%
Other Local Revenue						
All Other Local Revenue			8699	815,225.00	786,300.00	-3.5%
All Other Transfers In from All Others			8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,603,233.00	1,729,291.00	-33.6%	
TOTAL, REVENUES			2,603,233.00	1,729,291.00	-33.6%	
<b>CLASSIFIED SALARIES</b>						
Classified Support Salaries		2200	0.00	0.00	0.0%	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	47,922.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	48.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	54,606.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			102,576.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	172,174.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,452,485.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	568,132.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,192,791.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
		7211	0.00	0.00	0.0%
		7212	0.00	0.00	0.0%
		7213	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
Debt Service					
		7435	0.00	0.00	0.0%
		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,295,367.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,603,233.00	1,729,291.00	-33.6%
5) TOTAL, REVENUES			2,603,233.00	1,729,291.00	-33.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		7,295,367.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,295,367.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(4,692,134.00)	1,729,291.00	-136.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,692,134.00)	1,729,291.00	-136.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,454,909.00	23,762,775.00	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,454,909.00	23,762,775.00	-16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,454,909.00	23,762,775.00	-16.5%
2) Ending Balance, June 30 (E + F1e)			23,762,775.00	25,492,066.00	7.3%
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	23,762,775.00	25,492,066.00	7.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	23,762,775.00	25,492,066.00
Total, Restricted Balance		23,762,775.00	25,492,066.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,319,090.00	1,378,000.00	4.5%
5) TOTAL, REVENUES			1,319,090.00	1,378,000.00	4.5%
<b>B. EXPENSES</b>					
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	15,232.00	8,000.00	-47.5%
5) Services and Other Operating Expenses		5000-5999	1,125,804.00	910,000.00	-19.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,141,036.00	918,000.00	-19.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			178,054.00	460,000.00	158.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			178,054.00	460,000.00	158.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	69,743.00	247,797.00	255.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,743.00	247,797.00	255.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			69,743.00	247,797.00	255.3%
2) Ending Net Position, June 30 (E + F1e)			247,797.00	707,797.00	185.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	247,797.00	707,797.00	185.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	247,797.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			247,797.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			247,797.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,000.00	16,000.00	128.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	12,090.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,300,000.00	1,362,000.00	4.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,319,090.00	1,378,000.00	4.5%
TOTAL, REVENUES			1,319,090.00	1,378,000.00	4.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	501.00	0.00	-100.0%
Noncapitalized Equipment		4400	14,731.00	8,000.00	-45.7%
TOTAL, BOOKS AND SUPPLIES			15,232.00	8,000.00	-47.5%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,723.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	27,543.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,039,538.00	910,000.00	-12.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,125,804.00	910,000.00	-19.2%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,141,036.00	918,000.00	-19.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,319,090.00	1,378,000.00	4.5%
5) TOTAL, REVENUES			1,319,090.00	1,378,000.00	4.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,141,036.00	918,000.00	-19.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,141,036.00	918,000.00	-19.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			178,054.00	460,000.00	158.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			178,054.00	460,000.00	158.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	69,743.00	247,797.00	255.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,743.00	247,797.00	255.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			69,743.00	247,797.00	255.3%
2) Ending Net Position, June 30 (E + F1e)			247,797.00	707,797.00	185.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	247,797.00	707,797.00	185.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	247,797.00	707,797.00
Total, Restricted Net Position		247,797.00	707,797.00

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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	16,668.57	16,668.57	17,642.79	16,316.69	16,316.69	17,115.86
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	16,668.57	16,668.57	17,642.79	16,316.69	16,316.69	17,115.86
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	20.56	20.56	20.56	20.56	20.56	20.56
b. Special Education-Special Day Class	73.56	73.56	73.56	73.56	73.56	73.56
c. Special Education-NPS/LCI						
d. Special Education Extended Year	4.65	4.65	4.65	4.65	4.65	4.65
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	98.77	98.77	98.77	98.77	98.77	98.77
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	16,767.34	16,767.34	17,741.56	16,415.46	16,415.46	17,214.63
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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:

\_\_\_\_\_ The district participates in the RSRMA public risk entity pool with excess risk coverage through PIPS public risk entity pool

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

Signed

\_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Jackie Benson \_\_\_\_\_

Title: Director of Fiscal Services \_\_\_\_\_

Telephone: 951-360-4107 \_\_\_\_\_

E-mail: jacqueline\_benson@jusd.k12.ca.us \_\_\_\_\_

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

<b>PART I - CURRENT EXPENSE FORMULA</b>	<b>Total Expense for Year (1)</b>	<b>EDP No.</b>	<b>Reductions (See Note 1) (2)</b>	<b>EDP No.</b>	<b>Current Expense of Education (Col 1 - Col 2) (3)</b>	<b>EDP No.</b>	<b>Reductions (Extracted) (See Note 2) (4a)</b>	<b>Reductions (Overrides)* (See Note 2) (4b)</b>	<b>EDP No.</b>	<b>Current Expense- Part II (Col 3 - Col 4) (5)</b>	<b>EDP No.</b>
1000 - Certificated Salaries	146,812,109.00	301	0.00	303	146,812,109.00	305	2,113,015.00		307	144,699,094.00	309
2000 - Classified Salaries	59,137,032.00	311	281,425.00	313	58,855,607.00	315	4,266,031.00		317	54,589,576.00	319
3000 - Employee Benefits	91,815,864.00	321	2,389,822.00	323	89,426,042.00	325	3,073,395.00		327	86,352,647.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,064,699.00	331	593,381.00	333	10,471,318.00	335	2,270,599.00		337	8,200,719.00	339
5000 - Services . . & 7300 - Indirect Costs	48,827,946.00	341	292,670.00	343	48,535,276.00	345	9,212,142.00		347	39,323,134.00	349
<b>TOTAL</b>					<b>354,100,352.00</b>	<b>365</b>	<b>TOTAL</b>		<b>333,165,170.00</b>	<b>369</b>	

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.

<b>PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)</b>	<b>Object</b>	<b>EDP No.</b>
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) . . . . .	183,874,723.00	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. . . . .	183,874,723.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	55.19%	
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) . . . . .	55.19%	
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). . . . .	333,165,170.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


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	118,463.00	0.00	0.00	(297,846.00)				
Other Sources/Uses Detail					0.00	3,200,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	35,529.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	24,500.00	0.00	58,915.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(176,313.00)	203,402.00	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	33,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	350.00	0.00						
Other Sources/Uses Detail					3,200,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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
Fund Reconciliation								
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								

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
TOTALS	176,313.00	(176,313.00)	297,846.00	(297,846.00)	3,200,000.00	3,200,000.00		

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):	16,316.69	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**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	18,190	18,238		
Charter School	0			
<b>Total ADA</b>	<b>18,190</b>	<b>18,238</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	17,693	18,102		
Charter School	0			
<b>Total ADA</b>	<b>17,693</b>	<b>18,102</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	17,612	17,643		
Charter School	0	0		
<b>Total ADA</b>	<b>17,612</b>	<b>17,643</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	17,116			
Charter School	0			
<b>Total ADA</b>	<b>17,116</b>			

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**1B. Comparison of District ADA to the Standard**

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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	18,486	18,555		
Charter School				
<b>Total Enrollment</b>	<b>18,486</b>	<b>18,555</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	18,515	18,367		
Charter School				
<b>Total Enrollment</b>	<b>18,515</b>	<b>18,367</b>	<b>0.8%</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	18,242	18,009		
Charter School				
<b>Total Enrollment</b>	<b>18,242</b>	<b>18,009</b>	<b>1.3%</b>	<b>Not Met</b>
Budget Year (2024-25)				
District Regular	17,629			
Charter School				
<b>Total Enrollment</b>	<b>17,629</b>			

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

In 2023-24 the district encountered declining enrollment that exceeded past trends and demographer estimates. The district has adjusted projections going forward accordingly.

- 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	16,707	18,555	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>16,707</b>	<b>18,555</b>	<b>90.0%</b>
Second Prior Year (2022-23)			
District Regular	16,784	18,367	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>16,784</b>	<b>18,367</b>	<b>91.4%</b>
First Prior Year (2023-24)			
District Regular	16,669	18,009	
Charter School			
<b>Total ADA/Enrollment</b>	<b>16,669</b>	<b>18,009</b>	<b>92.6%</b>
		Historical Average Ratio:	91.3%
	<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>		<b>91.8%</b>

**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	16,317	17,629		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>16,317</b>	<b>17,629</b>	<b>92.6%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	16,244	17,475		
Charter School				
<b>Total ADA/Enrollment</b>	<b>16,244</b>	<b>17,475</b>	<b>93.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	16,142	17,366		
Charter School				
<b>Total ADA/Enrollment</b>	<b>16,142</b>	<b>17,366</b>	<b>93.0%</b>	<b>Not Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

The COVID-19 pandemic suppressed attendance rates in 2021-22 and is skewing the calculation of the standard. The district is projecting based on more recent attendance trends of 92.6% and expects attendance rates to improve slightly based on district attendance mitigation efforts. Pre-covid attendance rates were 95-96%. The district continues to estimate conservatively at 92-93% until actual results show more progress.

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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	17,741.56	17,214.63	16,710.91	16,508.42
b. Prior Year ADA (Funded)		17,741.56	17,214.63	16,710.91
c. Difference (Step 1a minus Step 1b)		(526.93)	(503.72)	(202.49)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.97%)	(2.93%)	(1.21%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		267,966,134.00	263,477,443.00	263,428,541.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		2,867,237.63	7,719,889.08	8,113,599.06
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		(1.90%)	0.00%	1.87%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-2.90% to -0.90%</b>	<b>-1.00% to 1.00%</b>	<b>0.87% to 2.87%</b>

**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)	48,310,107.00	30,717,000.00	30,717,000.00	30,717,000.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	268,017,676.00	263,530,560.00	263,428,541.00	268,246,119.00
District's Projected Change in LCFF Revenue:		(1.67%)	(.04%)	1.83%
<b>LCFF Revenue Standard</b>		<b>-2.90% to -0.90%</b>	<b>-1.00% to 1.00%</b>	<b>0.87% to 2.87%</b>
<b>Status:</b>		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	161,310,134.70	
Second Prior Year (2022-23)	194,569,192.58	231,406,602.75	84.1%
First Prior Year (2023-24)	197,299,075.00	226,254,112.00	87.2%
	Historical Average Ratio:		86.8%

	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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>83.8% to 89.8%</b>	<b>83.8% to 89.8%</b>	<b>83.8% to 89.8%</b>

**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)	207,907,564.00		
1st Subsequent Year (2025-26)	211,885,522.00	241,704,039.00	87.7%	Met
2nd Subsequent Year (2026-27)	214,101,613.00	245,849,496.00	87.1%	Met

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.90%)	0.00%	1.87%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-11.90% to 8.10%</b>	<b>-10.00% to 10.00%</b>	<b>-8.13% to 11.87%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.90% to 3.10%	-5.00% to 5.00%	-3.13% to 6.87%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	44,256,587.00		
Budget Year (2024-25)	13,413,831.00	(69.69%)	Yes
1st Subsequent Year (2025-26)	13,195,002.00	(1.63%)	No
2nd Subsequent Year (2026-27)	13,219,649.00	.19%	No

**Explanation:**  
(required if Yes)

One-time Federal ESSER funding will be exhausted and ends in 2023-24.

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

First Prior Year (2023-24)	54,499,511.00		
Budget Year (2024-25)	55,972,143.00	2.70%	No
1st Subsequent Year (2025-26)	55,073,532.00	(1.61%)	No
2nd Subsequent Year (2026-27)	54,919,503.00	(.28%)	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2023-24)	29,141,651.00		
Budget Year (2024-25)	17,400,116.00	(40.29%)	Yes
1st Subsequent Year (2025-26)	2,755,219.00	(84.17%)	Yes
2nd Subsequent Year (2026-27)	15,298,117.00	455.24%	Yes

**Explanation:**  
(required if Yes)

Local donations and other local revenues are recognized on a cash basis as they are not guaranteed.

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

First Prior Year (2023-24)	29,393,755.00		
Budget Year (2024-25)	11,064,699.00	(62.36%)	Yes
1st Subsequent Year (2025-26)	9,943,866.00	(10.13%)	Yes
2nd Subsequent Year (2026-27)	9,911,018.00	(.33%)	No

**Explanation:**  
(required if Yes)

Books and supplies costs are planned to decrease as a part of reduced ongoing revenues and in response to budget constraints.

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

First Prior Year (2023-24)	51,355,184.00		
Budget Year (2024-25)	49,125,792.00	(4.34%)	No
1st Subsequent Year (2025-26)	51,327,100.00	4.48%	No
2nd Subsequent Year (2026-27)	52,974,589.00	3.21%	No

**Explanation:**  
(required if Yes)

**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)	127,897,749.00		
Budget Year (2024-25)	86,786,090.00	(32.14%)	Not Met
1st Subsequent Year (2025-26)	71,023,753.00	(18.16%)	Not Met
2nd Subsequent Year (2026-27)	83,437,269.00	17.48%	Not Met

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

First Prior Year (2023-24)	80,748,939.00		
Budget Year (2024-25)	60,190,491.00	(25.46%)	Not Met
1st Subsequent Year (2025-26)	61,270,966.00	1.80%	Met
2nd Subsequent Year (2026-27)	62,885,607.00	2.64%	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)

One-time Federal ESSER funding will be exhausted and ends in 2023-24.

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

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

Local donations and other local revenues are recognized on a cash basis as they are not guaranteed.

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)

Books and supplies costs are planned to decrease as a part of reduced ongoing revenues and in response to budget constraints.

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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)

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)

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

3% Required  
Minimum Contribution  
(Line 2c times 3%)

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses





<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	8,548,151.00	10,956,743.00	11,846,900.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	13,518,947.65	16,311,372.55	17,747,756.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	22,067,098.65	27,268,115.55	29,594,656.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	284,938,333.95	365,224,751.38	394,896,645.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	284,938,333.95	365,224,751.38	394,896,645.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.7%	7.5%	7.5%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.6%</b>	<b>2.5%</b>	<b>2.5%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	13,964,865.84	180,809,379.50	N/A	Met
Second Prior Year (2022-23)	(9,286,931.46)	236,466,093.71	3.9%	Not Met
First Prior Year (2023-24)	13,723,679.00	229,454,112.00	N/A	Met
Budget Year (2024-25) (Information only)	(12,659,098.00)	239,560,925.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

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

Percentage Level <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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)	59,789,712.00	63,575,685.74	N/A		Met
Second Prior Year (2022-23)	74,579,083.00	77,540,551.58	N/A		Met
First Prior Year (2023-24)	64,051,974.00	68,253,623.00	N/A		Met
Budget Year (2024-25) (Information only)	81,977,302.00				

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

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	99,177,638.00	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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	16,317	16,244	16,142
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

\_\_\_\_\_

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds	0.00		

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	367,229,234.00	370,826,697.00	374,016,890.00
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)	367,229,234.00	370,826,697.00	374,016,890.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,016,877.02	11,124,800.91	11,220,506.70
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b>			
	<b>(Greater of Line B5 or Line B6)</b>	<b>11,016,877.02</b>	<b>11,124,800.91</b>	<b>11,220,506.70</b>

**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)	11,016,878.00	11,124,801.00	11,220,507.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	15,913,369.00	16,608,264.00	735,245.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
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)	26,930,247.00	27,733,065.00	11,955,752.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.33%	7.48%	3.20%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>11,016,877.02</b>	<b>11,124,800.91</b>	<b>11,220,506.70</b>
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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(39,601,207.00)			
Budget Year (2024-25)	(46,321,009.00)	6,719,802.00	17.0%	Not Met
1st Subsequent Year (2025-26)	(48,940,374.00)	2,619,365.00	5.7%	Met
2nd Subsequent Year (2026-27)	(49,536,080.00)	595,706.00	1.2%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	3,200,000.00			
Budget Year (2024-25)	3,200,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	3,454,333.00	254,333.00	7.9%	Met
2nd Subsequent Year (2026-27)	3,454,333.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

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

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

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

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

**Explanation:**

(required if NOT met)

The SELPA AB602 funding model shows a significant decrease in special education revenues for the 2024-25 fiscal year, which is further compounded by escalating special education costs, resulting in a larger contribution from the unrestricted general fund.

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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	1	FUND 40	7438/7439	780,000
General Obligation Bonds	19	FUND 51	7438/7439	146,547,972
Supp Early Retirement Program	5	GENERAL FUND	Res 0062 & 0063	8,875,564
State School Building Loans				
Compensated Absences	ongoing	all funds	1xxx and 2xxx	5,904,443

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

LEASE REVENUE BONDS	19	FUND 40	7438/7439	29,573,476
ENERGY EFFICIENCY FINANCING	11	GENERAL FUND	7438/7439	13,783,587
<b>TOTAL:</b>				<b>205,465,042</b>

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	779,637	797,063	0	0
General Obligation Bonds	11,745,282	12,258,772	12,779,459	17,500,666
Supp Early Retirement Program	357,741	1,884,955	1,884,955	1,701,884
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
LEASE REVENUE BONDS	1,554,075	1,631,950	1,709,950	1,792,700
ENERGY EFFICIENCY FINANCING	3,007,346	3,176,767	3,322,542	3,475,176
<b>Total Annual Payments:</b>	<b>17,444,081</b>	<b>19,749,507</b>	<b>19,696,906</b>	<b>24,470,426</b>
<b>Has total annual payment increased over prior year (2023-24)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The district offered an early retirement incentive in 2023-24 that will be funded with general fund savings of the program. Other escalating debt payments will be funded by increasing tax and redevelopment revenues.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Benefits are provided as outlined in respective collective bargaining agreements.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4 OPEB Liabilities

a. Total OPEB liability	57,620,247.00
b. OPEB plan(s) fiduciary net position (if applicable)	1,053,420.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	56,566,827.00
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	12/31/2023

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,335,084.00	2,821,675.00	2,821,675.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,335,084.00	2,821,675.00	2,821,675.00
d. Number of retirees receiving OPEB benefits	174.00	199.00	199.00

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

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

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

Yes
-----

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

Self insured for property and liability deductibles only. Low risk, pay as you go, insurance carrier provides annual IBNR.
--

3 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

544,058.50
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b. Unfunded liability for self-insurance programs

0.00
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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	1,300,000.00	1,362,000.00	1,362,000.00
b. Amount contributed (funded) for self-insurance programs	1,300,000.00	1,362,000.00	1,362,000.00

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	1056	1027.5	1025.5	1023.5

**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.

The district is not yet settled for the 2024-25 fiscal year.
--

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?

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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:	
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5. Salary settlement:

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

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or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1,728,176		
		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)

**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	13,268 CAP	13,268 CAP	13,268 CAP
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:				

**Certificated (Non-management) Step and Column Adjustments**

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,741,282	1,755,695	1,770,252
3.	Percent change in step & column over prior year	1.2%	1.2%	1.2%

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

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the budget and MYPs?	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.):

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	911	979	979	979

**Classified (Non-management) Salary and Benefit Negotiations**

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

No
----

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

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

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

The district is not yet settled for the 2024-25 fiscal year.
--

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:	
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5. Salary settlement:

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

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or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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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	552,528		
		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**

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	13,268 CAP	13,268 CAP	13,268 CAP
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

**Classified (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	875,325	884,078	892,919
3.	Percent change in step & column over prior year	1.7%	1.7%	1.7%

**Classified (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

**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.):

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**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	125	125	125	125

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

227,535		
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Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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4. Amount included for any tentative salary schedule increases

0	0	0
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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
13,268 CAP	13,268 CAP	13,268 CAP

**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)
Yes	Yes	Yes
284,600	287,446	290,320
1.5%	1.5%	1.5%

**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)
Yes	Yes	Yes
Per contract & policies		

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

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

Jun 24, 2024
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**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
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**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.

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	Yes
<b>A3.</b>	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	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
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the district's financial system independent of the county office system?	No
<b>A8.</b>	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
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

**Comments:**  
(optional)

**End of School District Budget Criteria and Standards Review**