

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: Santa Rosa City Schools

Date: June 5, 2024

Adoption Date: June 26, 2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Santa Rosa City Hall Council Chambers

Date: June 12, 2024

Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: Joel Dontos

Title: Executive Director of Fiscal Services

Telephone: (707) 890-3800

E-mail: jdontos@srcs.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	

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

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



Resolution No. 2023/24-088

Date: June 26, 2024

**RESOLUTION OF THE BOARD OF EDUCATION OF THE CITY OF
SANTA ROSA ELEMENTARY SCHOOL DISTRICT AND THE CITY OF
SANTA ROSA HIGH SCHOOL DISTRICT**

WHEREAS, AB 1200 (State 1991, Ch. 1213, effective January 1, 1992) provides that adopted budgets shall be approved by the Board of Education either as a single adoption process by July 1, or a dual adoption process by July 1 and September 1; and

WHEREAS, the Santa Rosa City School Districts have elected to participate in the Single Budget Adoption which continues the timelines used in the pilot budget process; and

WHEREAS, on April 26, 1983, the Board of Education approved Resolutions E-439 and H-578 combining the City of Santa Rosa Elementary School District and the City of Santa Rosa High School District for certain budget and other purposes under Education Code Sections 35110 through 35113; and

WHEREAS, the Combined Adoption Budget is presented to the Board on June 26, 2024, in accordance with the above-referenced legal actions;

NOW, THEREFORE BE IT RESOLVED to approve as presented, the 2024/25 combined Adoption Budget of the City of Santa Rosa Elementary School District and the City of Santa Rosa High School District; and

BE IT FURTHER RESOLVED that the 2023/24 ending balance of the City of Santa Rosa Elementary School District and the City of Santa Rosa High School District be transferred to the Combined District Budget.

PASSED AND ADOPTED by the Board of Education of the Santa Rosa City Schools on June 26, 2024.

Omar Medina,
Board President

Status	Item #	Budget Action	2024-25 FTE Reductions	2024-25 Proposed Expenditure Reductions & Revenue Enhancements	2025-26 FTE Reductions	2025-26 Proposed Budget Reductions & Revenue Enhancements	2026-27 FTE Reductions	2026-27 Proposed Budget Reductions & Revenue Enhancements		Total 1 Year Savings (through 2024-25)	Total 2 Year Savings (through 2025-26)	Total 3 Year Savings (through 2026-27)	Budget Advisory Committee Recommendation	Superintendent's Recommendation	Total 3 Year Savings (through 2026-27) Superintendent Recommendation	Board Decision	
	A. Revenue Enhancements. This section highlights increases to the revenue budget.																
Implemented	A-1	Return equity to General Fund 01 from Dental Self Insurance Fund 67	0.00	500,000	0.00	0	0.00	0		500,000	500,000	500,000			500,000		
Proposed	A-2	Increase private pay costs for childcare program	0.00	449,017	0.00	462,487	0.00	485,611		449,017	911,503	1,397,115			1,397,115		
Proposed	A-3	3rd party payer billing program	0.00	500,000	0.00	600,000	0.00	700,000		500,000	1,100,000	1,800,000			1,800,000		
Proposed	A-4	Seek out corporate sponsorships	0.00	0	0.00	TBD	0.00	TBD		0	TBD	TBD					
Proposed	A-5	Partner with local healthcare systems for medical personnel	0.00	0	0.00	TBD	0.00	TBD		0	TBD	TBD	Explore potential and determine cost savings in future years				
Proposed	A-6	Return equity to General Fund 01 from RESIG Work Comp	0.00	1,100,720	0.00	0	0.00	0		1,100,720	1,100,720	1,100,720			1,100,720		
Proposed	A-7	Increase over 3 years ADA % to historical average	0.00	826,854		1,682,549		3,448,813		826,854	2,509,403	5,958,216	Messaging to parents and continued efforts (assume .5% increase 2x then 1% increase in 3rd year)			5,958,216	
Proposed	A-8	Include Erate local revenue projections		1,200,000	0.00	200,000	0.00	1,200,000		1,200,000	1,400,000	2,600,000	These are one-time reimbursements for large infrastructure projects			2,600,000	
Proposed	A-9	Review costs for SpEd spots for neighboring districts (regionalize programs)		250,000		262,500		275,625		250,000	512,500	788,125			788,125		
Proposed	A-10	Recapture ADA from chronic absenteeism											Included in item A-7				
	A. Subtotal Revenue Enhancements		0.00	4,826,590	0.00	3,207,536	0.00	6,110,049		4,826,590	8,034,126	14,144,176			14,144,176		
	B. Certificated Administration. This section highlights reduction in the expenditure budget																
Implemented	B-1	PKS for the 2024-25 (staffing levels aligned with class sizes)	(5.30)	(1,003,641)	0.00	(1,033,751)	0.00	(1,064,763)		(1,003,641)	(2,037,392)	(3,102,155)			(3,102,155)		
Proposed	B-2	Continued Reductions based on enrollment trends	0.00	0	0.00	0	0.00	0		0	0	0			0		
Proposed	B-3	Develop staffing ratio ranges	0.00	0	0.00	0	0.00	0		0	0	0			0		
Blank	B-4		0.00	0	0.00	0	0.00	0		0	0	0			0		
Blank	B-5		0.00	0	0.00	0	0.00	0		0	0	0			0		
Blank	B-6		0.00	0	0.00	0	0.00	0		0	0	0			0		
	B. Subtotal Certificated Administration		(5.30)	(1,003,641)	0.00	(1,033,751)	0.00	(1,064,763)			(1,003,641)	(2,037,392)	(3,102,155)			(3,102,155)	
	C. Classified Administration. This section highlights reductions in the expenditure budget.																
Implemented	C-3	RIF for the 2024-25	(2.00)	(377,092)	0.00	(388,405)	0.00	(400,057)		(377,092)	(765,497)	(1,165,554)			(1,165,554)		
Proposed	C-2	Develop staffing ratio ranges	0.00	0	0.00	0	0.00	0		0	0	0			0		
Proposed	C-3	Continued Reductions based on enrollment trends	0.00	0	0.00	0	0.00	0		0	0	0			0		
Blank	C-4		0.00	0	0.00	0	0.00	0		0	0	0			0		
Blank	C-5		0.00	0	0.00	0	0.00	0		0	0	0			0		
Blank	C-6		0.00	0	0.00	0	0.00	0		0	0	0			0		
	C. Subtotal Classified Administration		(2.00)	(377,092)	0.00	(388,405)	0.00	(400,057)			(377,092)	(765,497)	(1,165,554)			(1,165,554)	
	D. Certificated Personnel. This section highlights reductions in the expenditure budget.																
Proposed	D-1	PKS for the 2024-25 (staffing levels aligned with class sizes)	(58.00)	(6,725,841)	0.00	(6,927,616)	0.00	(7,135,444)		(6,725,841)	(13,653,457)	(20,788,901)			(20,788,901)		
Blank	D-2		0.00	0	0.00	0	0.00	0		0	0				0		
Blank	D-3		0.00	0	0.00	0	0.00	0		0	0				0		
Blank	D-4		0.00	0	0.00	0	0.00	0		0	0				0		
Blank	D-5		0.00	0	0.00	0	0.00	0		0	0				0		
Blank	D-6		0.00	0	0.00	0	0.00	0		0	0				0		
	D. Subtotal Certificated Personnel		(58.00)	(6,725,841)	0.00	(6,927,616)	0.00	(7,135,444)			(6,725,841)	(13,653,457)	(20,788,901)			(20,788,901)	
	E. Classified Personnel. This section highlights reductions in the expenditure budget																
Example	E-1	Site/Non-Site Classified	0.00	0	0.00	0	0.00	0		0	0	0			0		
Implemented	E-2	RIF for the 2024-25	(2.00)	(195,191)	0.00	(201,047)	0.00	(207,078)		(195,191)	(396,238)	(603,316)			(603,316)		
Proposed	E-3	Develop staffing ratio ranges	0.00	0	0.00	0	0.00	0		0	0	0			0		
Blank	E-4	Continued Reductions based on enrollment trends	0.00	0	0.00	0	0.00	0		0	0	0			0		
Blank	E-5		0.00	0	0.00	0	0.00	0		0	0	0			0		
Blank	E-6		0.00	0	0.00	0	0.00	0		0	0	0			0		

Status	Item #	Budget Action	2024-25 FTE Reductions	2024-25 Proposed Expenditure Reductions & Revenue Enhancements	2025-26 FTE Reductions	2025-26 Proposed Budget Reductions & Revenue Enhancements	2026-27 FTE Reductions	2026-27 Proposed Budget Reductions & Revenue Enhancements		Total 1 Year Savings (through 2024-25)	Total 2 Year Savings (through 2025-26)	Total 3 Year Savings (through 2026-27)	Budget Advisory Committee Recommendation	Superintendent's Recommendation	Total 3 Year Savings (through 2026-27) Superintendent Recommendation	Board Decision
	E. Subtotal Classified Personnel		(2.00)	(195,191)	0.00	(201,047)	0.00	(207,078)		(195,191)	(396,238)	(603,316)			(603,316)	
	F. Other. This section highlights reductions in the expenditure budget.															
Proposed	F-1	Contract with a 3rd party to evaluate schools, operations, and financial practices	0.00	0	0.00	0	0.00	0		0	0	0			0	
Proposed	F-2	Determine cost savings from common bell schedules	0.00	0	0.00	0	0.00	0		0	0	0			0	
Proposed	F-3	Automated systems (accountability for timecard/data system, forms, etc)	0.00	(15,000)	0.00	(22,500)	0.00	(45,000)		(15,000)	(37,500)	(82,500)			(82,500)	
Proposed	F-4	Eliminate district contribution towards bussing for CCLA	0.00	0	0.00	(25,527)	0.00	(54,253)		0	(25,527)	(79,780)	Net savings based on loss of 60% reimbursement from state for transportation funding		(79,780)	
Proposed	F-5	Evaluate crossing guard services	0.00	0	0.00	0	0.00	0		0	0	0			0	
Proposed	F-6	Evaluate 1:1 grade levels and delay purchase of new devices until 25/26 (where possible)	0.00	(400,000)	0.00	0	0.00	0		(400,000)	(400,000)	(400,000)			(400,000)	
Proposed	F-7	Reduce software/evaluate alternative programs/solutions (e.g. Zoom v. Google Meet)		(700,000)		(700,000)		(700,000)		(700,000)	(1,400,000)	(2,100,000)			(2,100,000)	
Proposed	F-8	Evaluate/reduce outside contracts														
Proposed	F-9	Evaluate/minimize food, staff, and all district meetings		(50,000)		(50,000)		(50,000)		(50,000)	(100,000)	(150,000)			(150,000)	
Proposed	F-10	School Closure/Consolidation (staff & operating expenses)		0		(1,500,000)		(1,575,000)		0	(1,500,000)	(3,075,000)	Assumed savings approximately 50% of operating costs (lowest enrolled elementary)		(3,075,000)	
Proposed	F-11	Restitution/insurance for device loss/damage		(25,000)		(25,000)		(25,000)		(25,000)	(50,000)	(75,000)			(75,000)	
	F. Subtotal Other		0.00	(1,190,000)	0.00	(2,323,027)	0.00	(2,449,253)		(1,190,000)	(3,513,027)	(5,962,280)			(5,962,280)	
	Summary of Recommendations															
	* Total Revenue Enhancements and Budget Reductions		(67.30)	(14,318,355)	0	(14,081,381)	0	(17,366,645)		(14,318,355)	(28,399,737)	(45,766,381)			(45,766,381)	

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,747.70	11,747.70	12,556.47	11,831.81	11,831.81	12,063.54
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,747.70	11,747.70	12,556.47	11,831.81	11,831.81	12,063.54
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	74.69	74.69	74.69	74.69	74.69	74.69
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	74.69	74.69	74.69	74.69	74.69	74.69
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,822.39	11,822.39	12,631.16	11,906.50	11,906.50	12,138.23
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,697.56	1,697.56	1,697.56	1,791.97	1,791.97	1,791.97
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,697.56	1,697.56	1,697.56	1,791.97	1,791.97	1,791.97
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,697.56	1,697.56	1,697.56	1,791.97	1,791.97	1,791.97

2024-25 Proposed Budget Multi Year Projection (MYP) General Fund 01

Unrestricted (Resources 0000-1999)

		2023-24 EA	2024-25	2025-26	2026-27
REVENUES					
LCFF Sources	8010-8099	\$ 167,432,121.00	\$ 166,197,608.00	\$ 169,937,469.00	\$ 175,889,479.00
Federal Revenue	8100-8299			\$ -	\$ -
Other State Revenue	8300-8599	\$ 6,463,775.00	\$ 6,463,775.00	\$ 6,463,775.00	\$ 6,463,775.00
Other Local Revenue	8600-8799	\$ 5,488,819.58	\$ 9,279,436.00	\$ 7,113,552.00	\$ 8,113,552.00
Transfers In	8900-8929	\$ 1,358,284.00	\$ 1,085,739.00	\$ 1,085,739.00	\$ 1,085,739.00
Other Sources	8930-8979	\$ -	\$ -		\$ -
Contributions	8980-8999	\$ (41,379,528.52)	\$ (47,065,576.00)	\$ (49,169,267.95)	\$ (50,669,267.95)
TOTAL REVENUES		\$ 139,363,471.06	\$ 135,960,982.00	\$ 135,431,267.05	\$ 140,883,277.05
EXPENDITURES					
Certificated Salaries					
Base Salaries				\$ 70,030,467.00	\$ 74,500,535.06
Other Adjustments: Add back in expenses from in 2024-25 unrestricted moved into one-time restricted sources to avoid cuts				\$ 3,732,439.00	
Step & Column Adjustment				\$ 737,629.06	\$ 1,490,010.70
Total Certificated Salaries	1000-1999	\$ 59,632,143.40	\$ 70,030,467.00	\$ 74,500,535.06	\$ 75,990,545.76
Classified Salaries					
Base Salaries				\$ 22,909,254.00	\$ 24,151,142.22
Other Adjustments: Add back in expenses from in 2024-25 unrestricted moved into one-time restricted sources to avoid cuts				\$ 1,002,768.00	
Step & Column Adjustment:				\$ 239,120.22	\$ 483,022.84
Total Classified Salaries	2000-2999	\$ 22,618,233.26	\$ 22,909,254.00	\$ 24,151,142.22	\$ 24,634,165.06
Employee Benefits					
Base Benefits				\$ 33,578,823.00	\$ 35,701,371.60
Other Adjustments: Add back in expenses from in 2024-25 unrestricted moved into one-time restricted sources to avoid cuts				\$ 1,745,530.00	\$ -
Statutory Benefits for Step & Column Adjustment				\$ 244,187.32	\$ 493,258.39
PERS increase/decrease				\$ 132,831.28	\$ 98,536.66
Total Employee Benefits	3000-3999	\$ 30,151,506.49	\$ 33,578,823.00	\$ 35,701,371.60	\$ 36,293,166.65
Books and Supplies	4000-4999	\$ 1,934,810.96	\$ 1,027,180.00	\$ 1,570,432.00	\$ 1,570,432.00
Services and Other Operating Expenditures	5000-5999	\$ 21,622,765.90	\$ 20,876,235.00	\$ 21,781,849.00	\$ 21,751,849.00
Capital Outlay	6000-6999	\$ 38,559.37	\$ 38,560.00	\$ 7,378.00	\$ 7,378.00
Other Outgo	7499	\$ 93,737.00	\$ 83,412.00	\$ 83,412.00	\$ 83,412.00
Indirect Costs	7300-7399	\$ (640,134.15)	\$ (1,070,673.00)	\$ (570,673.00)	\$ (570,673.00)
Transfers Out	7600-7629	\$ -	\$ -		
Other Uses	7630-7699	\$ -	\$ -		
Other Adjustments:F-10 School Closure/Consolidation (staff & operating expenses)				\$ (1,500,000.00)	\$ (1,575,000.00)
Other Adjustments: staffing and programmatic reductions				\$ (19,753,706.76)	\$ (17,486,617.24)
TOTAL EXPENDITURES		\$ 135,451,622.23	\$ 147,473,258.00	\$ 135,971,740.12	\$ 140,698,658.23
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 3,911,848.83	\$ (11,512,276.00)	\$ (540,473.07)	\$ 184,618.82
FUND BALANCE, RESERVES					
Beginning Fund Balance		\$ 14,360,981.32	\$ 18,272,830.15	\$ 6,760,554.15	\$ 6,220,081.08
Ending Balance		\$ 18,272,830.15	\$ 6,760,554.15	\$ 6,220,081.08	\$ 6,404,699.89
Restricted Reserve		\$ -	\$ -	\$ -	\$ -
Unrestricted Reserve		\$ 18,272,830.15	\$ 6,760,554.15	\$ 6,220,081.08	\$ 6,404,699.89
Special Reserve Fund - Noncapital Outlay (Fund 17)		\$ 554,440.74	\$ 567,440.74	\$ 569,940.74	\$ 572,440.74
Reserve for Economic Uncertainty		\$ 7,091,465.67	\$ 6,737,768.81	\$ 6,220,081.08	\$ 6,404,699.89
Unassigned/Unappropriated Reserve		\$ 11,181,364.48	\$ 22,785.34	\$ 0.00	\$ (0.00)

2024-25 Proposed Budget Multi Year Projection (MYP) General Fund 01

Restricted (Resources 2000-9999)

		2023-24 EA	2024-25	2025-26	2026-27
REVENUES					
LCFF Sources	8010-8099	\$ 3,421,807.00	\$ 3,421,807.00	\$ 3,421,807.00	\$ 3,421,807.00
Federal Revenue	8100-8299	\$ 20,146,675.47	\$ 7,582,368.00	\$ 7,582,368.00	\$ 7,582,368.00
Other State Revenue	8300-8599	\$ 16,945,729.44	\$ 16,058,104.00	\$ 16,058,104.00	\$ 16,058,104.00
Other Local Revenue	8600-8799	\$ 16,945,515.34	\$ 14,109,976.00	\$ 14,109,976.00	\$ 14,109,976.00
Transfers In	8900-8929	\$ -	\$ -	\$ -	\$ -
Other Sources	8930-8979	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 41,379,528.52	\$ 47,065,576.00	\$ 49,169,267.95	\$ 50,669,267.95
TOTAL REVENUES		\$ 98,839,255.77	\$ 88,237,831.00	\$ 90,341,522.95	\$ 91,841,522.95
EXPENDITURES					
Certificated Salaries					
Base Salaries				\$ 27,757,805.00	\$ 24,505,873.32
Other Adjustments: Remove one time expenses in 2024-25				\$ (3,732,439.00)	
Step & Column Adjustment:				\$ 480,507.32	\$ 490,117.47
Total Certificated Salaries	1000-1999	\$ 38,337,768.91	\$ 27,757,805.00	\$ 24,505,873.32	\$ 24,995,990.79
Classified Salaries					
Base Salaries				\$ 9,757,964.00	\$ 8,930,299.92
Other Adjustments: Remove one time expenses in 2024-25				\$ (1,002,768.00)	
Step & Column Adjustment:				\$ 175,103.92	\$ 178,606.00
Total Classified Salaries	2000-2999	\$ 10,072,835.14	\$ 9,757,964.00	\$ 8,930,299.92	\$ 9,108,905.92
Employee Benefits					
Base Benefits				\$ 23,174,429.00	\$ 21,641,918.46
Other Adjustments: Remove one time expenses in 2024-25				\$ (1,745,530.00)	
Statutory Benefits for Step & Column Adjustment				\$ 163,902.81	\$ 167,180.87
PERS increase/decrease				\$ 49,116.65	\$ 36,435.62
Employee Benefits	3000-3999	\$ 26,616,960.83	\$ 23,174,429.00	\$ 21,641,918.46	\$ 21,845,534.95
Books and Supplies	4000-4999	\$ 3,810,237.51	\$ 3,110,801.00	\$ 3,056,575.47	\$ 3,056,575.47
Services and Other Operating Expenditures	5000-5999	\$ 35,573,616.04	\$ 31,800,016.00	\$ 31,794,941.25	\$ 32,430,840.08
Capital Outlay	6000-6999	\$ 888,364.29	\$ 106,853.00	\$ 106,853.00	\$ 108,990.06
Other Outgo	7499	\$ -	\$ -	\$ -	\$ -
Indirect Costs	7300-7399	\$ 210,873.15	\$ 325,859.00	\$ 325,859.00	\$ 325,859.00
Transfers Out	7600-7629	\$ 3,901,268.84	\$ -	\$ -	\$ -
Other Uses	7630-7699	\$ -	\$ -	\$ -	\$ -
Other Adjustments:				\$ -	\$ -
Other Adjustments:					
TOTAL EXPENDITURES		\$ 119,411,924.71	\$ 96,033,727.00	\$ 90,362,320.42	\$ 91,872,696.26
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (20,572,668.94)	\$ (7,795,896.00)	\$ (20,797.47)	\$ (31,173.31)
FUND BALANCE, RESERVES					
Beginning Fund Balance		\$ 38,391,209.42	\$ 17,818,540.48	\$ 10,022,644.48	\$ 10,001,847.01
Ending Balance		\$ 17,818,540.48	\$ 10,022,644.48	\$ 10,001,847.01	\$ 9,970,673.70
Restricted Reserve		\$ 17,818,540.48	\$ 10,022,644.48	\$ 10,001,847.01	\$ 9,970,673.70
Unrestricted Reserve		\$ -	\$ -	\$ -	\$ -
Special Reserve Fund - Noncapital Outlay (Fund 17)		\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainty		\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Reserve		\$ -	\$ -	\$ -	\$ -

2024-25 Proposed Budget Multi Year Projection (MYP) General Fund 01

Combined Unrestricted & Restricted (Resources 0000-9999)

		2023-24 EA	2024-25	2025-26	2026-27
REVENUES					
LCFF Sources	8010-8099	\$ 170,853,928.00	\$ 169,619,415.00	\$ 173,359,276.00	\$ 179,311,286.00
Federal Revenue	8100-8299	\$ 20,146,675.47	\$ 7,582,368.00	\$ 7,582,368.00	\$ 7,582,368.00
Other State Revenue	8300-8599	\$ 23,409,504.44	\$ 22,521,879.00	\$ 22,521,879.00	\$ 22,521,879.00
Other Local Revenue	8600-8799	\$ 22,434,334.92	\$ 23,389,412.00	\$ 21,223,528.00	\$ 22,223,528.00
Transfers In	8900-8929	\$ 1,358,284.00	\$ 1,085,739.00	\$ 1,085,739.00	\$ 1,085,739.00
Other Sources	8930-8979	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 238,202,726.83	\$ 224,198,813.00	\$ 225,772,790.00	\$ 232,724,800.00
EXPENDITURES					
Certificated Salaries					
Base Salaries				\$ 97,788,272.00	\$ 99,006,408.38
Other Adjustments				\$ -	\$ -
Step & Column Adjustment				\$ 1,218,136.38	\$ 1,980,128.17
Total Certificated Salaries	1000-1999	\$ 97,969,912.31	\$ 97,788,272.00	\$ 99,006,408.38	\$ 100,986,536.55
Classified Salaries					
Base Salaries				\$ 32,667,218.00	\$ 33,081,442.14
Other Adjustments				\$ -	\$ -
Step & Column Adjustment				\$ 414,224.14	\$ 661,628.84
Total Classified Salaries	2000-2999	\$ 32,691,068.40	\$ 32,667,218.00	\$ 33,081,442.14	\$ 33,743,070.98
Employee Benefits					
Base Benefits				\$ 56,753,252.00	\$ 57,343,290.06
Other Adjustments				\$ -	\$ -
Step & Column Salary Adjustments				\$ 408,090.13	\$ 660,439.25
PERS Adjustment				\$ 181,947.93	\$ 134,972.28
Employee Benefits	3000-3999	\$ 56,768,467.32	\$ 56,753,252.00	\$ 57,343,290.06	\$ 58,138,701.60
Books and Supplies	4000-4999	\$ 5,745,048.47	\$ 4,137,981.00	\$ 4,627,007.47	\$ 4,627,007.47
Services and Other Operating Expenditures	5000-5999	\$ 57,196,381.94	\$ 52,676,251.00	\$ 53,576,790.25	\$ 54,182,689.08
Capital Outlay	6000-6999	\$ 926,923.66	\$ 145,413.00	\$ 114,231.00	\$ 116,368.06
Other Outgo	7499	\$ 93,737.00	\$ 83,412.00	\$ 83,412.00	\$ 83,412.00
Indirect Costs	7300-7399	\$ (429,261.00)	\$ (744,814.00)	\$ (244,814.00)	\$ (244,814.00)
Transfers Out	7600-7629	\$ 3,901,268.84	\$ -	\$ -	\$ -
Other Uses	7630-7699	\$ -	\$ -	\$ -	\$ -
Other Adjustments:F-10 School Closure/Consolidation (staff & operating expenses)				\$ (1,500,000.00)	\$ (1,575,000.00)
Other Adjustments: staffing and programmatic reductions				\$ (19,753,706.76)	\$ (17,486,617.24)
TOTAL EXPENDITURES		\$ 254,863,546.94	\$ 243,506,985.00	\$ 226,334,060.54	\$ 232,571,354.49
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (16,660,820.11)	\$ (19,308,172.00)	\$ (561,270.54)	\$ 153,445.51
FUND BALANCE, RESERVES					
Beginning Fund Balance		\$ 52,752,190.74	\$ 36,091,370.63	\$ 16,783,198.63	\$ 16,221,928.09
Ending Balance		\$ 36,091,370.63	\$ 16,783,198.63	\$ 16,221,928.09	\$ 16,375,373.59
Restricted Reserve		\$ 17,818,540.48	\$ 10,022,644.48	\$ 10,001,847.01	\$ 9,970,673.70
Unrestricted Reserve		\$ 18,272,830.15	\$ 6,760,554.15	\$ 6,220,081.08	\$ 6,404,699.89
Special Reserve Fund - Noncapital Outlay (Fund 17)		\$ 554,440.74	\$ 567,440.74	\$ 569,940.74	\$ 572,440.74
Reserve for Economic Uncertainty		\$ 7,091,465.67	\$ 6,737,768.81	\$ 6,220,081.08	\$ 6,404,699.89
Unassigned/Unappropriated Reserve		\$ 11,181,364.48	\$ 22,785.34	\$ 0.00	\$ (0.00)

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

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	167,432,121.00	3,421,807.00	170,853,928.00	166,197,608.00	3,421,807.00	169,619,415.00	-0.7%
2) Federal Revenue		8100-8299	0.00	20,146,675.47	20,146,675.47	0.00	7,582,368.00	7,582,368.00	-62.4%
3) Other State Revenue		8300-8599	6,463,775.00	16,945,729.44	23,409,504.44	6,463,775.00	16,058,104.00	22,521,879.00	-3.8%
4) Other Local Revenue		8600-8799	5,488,819.58	16,945,515.34	22,434,334.92	9,279,436.00	14,109,976.00	23,389,412.00	4.3%
5) TOTAL, REVENUES			179,384,715.58	57,459,727.25	236,844,442.83	181,940,819.00	41,172,255.00	223,113,074.00	-5.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	59,632,143.40	38,337,768.91	97,969,912.31	70,030,467.00	27,757,805.00	97,788,272.00	-0.2%
2) Classified Salaries		2000-2999	22,618,233.26	10,072,835.14	32,691,068.40	22,909,254.00	9,757,964.00	32,667,218.00	-0.1%
3) Employee Benefits		3000-3999	30,151,506.49	26,616,960.83	56,768,467.32	33,578,823.00	23,174,429.00	56,753,252.00	0.0%
4) Books and Supplies		4000-4999	1,934,810.96	3,810,237.51	5,745,048.47	1,027,180.00	3,110,801.00	4,137,981.00	-28.0%
5) Services and Other Operating Expenditures		5000-5999	21,622,765.90	35,573,616.04	57,196,381.94	20,876,235.00	31,800,016.00	52,676,251.00	-7.9%
6) Capital Outlay		6000-6999	38,559.37	888,364.29	926,923.66	38,560.00	106,853.00	145,413.00	-84.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	93,737.00	0.00	93,737.00	83,412.00	0.00	83,412.00	-11.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(640,134.15)	210,873.15	(429,261.00)	(1,070,673.00)	325,859.00	(744,814.00)	73.5%
9) TOTAL, EXPENDITURES			135,451,622.23	115,510,655.87	250,962,278.10	147,473,258.00	96,033,727.00	243,506,985.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,933,093.35	(58,050,928.62)	(14,117,835.27)	34,467,561.00	(54,861,472.00)	(20,393,911.00)	44.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,358,284.00	0.00	1,358,284.00	1,085,739.00	0.00	1,085,739.00	-20.1%
b) Transfers Out		7600-7629	0.00	3,901,268.84	3,901,268.84	0.00	0.00	0.00	-100.0%
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	(41,379,528.52)	41,379,528.52	0.00	(47,065,576.00)	47,065,576.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,021,244.52)	37,478,259.68	(2,542,984.84)	(45,979,837.00)	47,065,576.00	1,085,739.00	-142.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,911,848.83	(20,572,668.94)	(16,660,820.11)	(11,512,276.00)	(7,795,896.00)	(19,308,172.00)	15.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,360,981.32	38,391,209.42	52,752,190.74	18,272,830.15	17,818,540.48	36,091,370.63	-31.6%
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)			14,360,981.32	38,391,209.42	52,752,190.74	18,272,830.15	17,818,540.48	36,091,370.63	-31.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,360,981.32	38,391,209.42	52,752,190.74	18,272,830.15	17,818,540.48	36,091,370.63	-31.6%
2) Ending Balance, June 30 (E + F1e)			18,272,830.15	17,818,540.48	36,091,370.63	6,760,554.15	10,022,644.48	16,783,198.63	-53.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,750.00	0.00	36,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	279,607.44	0.00	279,607.44	0.00	0.00	0.00	-100.0%
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	17,818,540.71	17,818,540.71	0.00	10,022,644.71	10,022,644.71	-43.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,091,465.67	0.00	7,091,465.67	6,737,768.81	0.00	6,737,768.81	-5.0%
Unassigned/Unappropriated Amount		9790	10,865,007.04	(.23)	10,865,006.81	22,785.34	(.23)	22,785.11	-99.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	55,456,401.21	(29,592,317.47)	25,864,083.74				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,271,759.00)	0.00	(1,271,759.00)				
b) in Banks		9120	3,000.00	0.00	3,000.00				
c) in Revolving Cash Account		9130	36,750.00	0.00	36,750.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	132,389.85	180,137.76	312,527.61				
4) Due from Grantor Government		9290	0.00	20,296.08	20,296.08				
5) Due from Other Funds		9310	11,442,997.45	0.00	11,442,997.45				
6) Stores		9320	279,607.44	0.00	279,607.44				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			66,079,386.95	(29,391,883.63)	36,687,503.32				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(2,303,516.46)	0.00	(2,303,516.46)				
2) Due to Grantor Governments		9590	0.00	686,597.02	686,597.02				
3) Due to Other Funds		9610	3,678,304.43	61,427.69	3,739,732.12				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	17,848.95	17,848.95				
6) TOTAL, LIABILITIES			1,374,787.97	765,873.66	2,140,661.63				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			64,704,598.98	(30,157,757.29)	34,546,841.69				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	59,847,120.00	0.00	59,847,120.00	56,939,058.00	0.00	56,939,058.00	-4.9%
Education Protection Account State Aid - Current Year		8012	2,526,232.00	0.00	2,526,232.00	2,427,647.00	0.00	2,427,647.00	-3.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	485,440.00	0.00	485,440.00	485,440.00	0.00	485,440.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	100,065,956.00	0.00	100,065,956.00	104,565,956.00	0.00	104,565,956.00	4.5%
Unsecured Roll Taxes		8042	4,283,354.00	0.00	4,283,354.00	4,283,354.00	0.00	4,283,354.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,766,200.00	0.00	2,766,200.00	2,766,200.00	0.00	2,766,200.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,903,520.00	0.00	5,903,520.00	5,903,520.00	0.00	5,903,520.00	0.0%

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

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	3,889,044.00	0.00	3,889,044.00	2,486,023.00	0.00	2,486,023.00	-36.1%
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			179,766,866.00	0.00	179,766,866.00	179,857,198.00	0.00	179,857,198.00	0.1%
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	(12,334,745.00)	0.00	(12,334,745.00)	(13,659,590.00)	0.00	(13,659,590.00)	10.7%
Property Taxes Transfers		8097	0.00	3,421,807.00	3,421,807.00	0.00	3,421,807.00	3,421,807.00	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			167,432,121.00	3,421,807.00	170,853,928.00	166,197,608.00	3,421,807.00	169,619,415.00	-0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,713,988.00	3,713,988.00	0.00	3,713,988.00	3,713,988.00	0.0%
Special Education Discretionary Grants		8182	0.00	480,826.05	480,826.05	0.00	190,333.00	190,333.00	-60.4%
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	226,075.00	226,075.00	0.00	226,000.00	226,000.00	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		2,619,847.32	2,619,847.32		1,845,527.00	1,845,527.00	-29.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		532,687.57	532,687.57		284,728.00	284,728.00	-46.5%
Title III, Immigrant Student Program	4201	8290		35,566.28	35,566.28		3,766.00	3,766.00	-89.4%
Title III, English Learner Program	4203	8290		466,288.72	466,288.72		222,320.00	222,320.00	-52.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		642,986.02	642,986.02		483,473.00	483,473.00	-24.8%
Career and Technical Education	3500-3599	8290		185,232.89	185,232.89		140,000.00	140,000.00	-24.4%
All Other Federal Revenue	All Other	8290	0.00	11,243,177.62	11,243,177.62	0.00	472,233.00	472,233.00	-95.8%
TOTAL, FEDERAL REVENUE			0.00	20,146,675.47	20,146,675.47	0.00	7,582,368.00	7,582,368.00	-62.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		254,661.00	254,661.00		254,661.00	254,661.00	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	59,353.00	59,353.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	675,522.00	0.00	675,522.00	675,522.00	0.00	675,522.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,171,351.00	1,165,002.99	3,336,353.99	2,171,351.00	1,165,003.00	3,336,354.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,271,767.75	1,271,767.75		1,271,767.00	1,271,767.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		810,320.23	810,320.23		780,000.00	780,000.00	-3.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,616,902.00	13,384,624.47	17,001,526.47	3,616,902.00	12,586,673.00	16,203,575.00	-4.7%
TOTAL, OTHER STATE REVENUE			6,463,775.00	16,945,729.44	23,409,504.44	6,463,775.00	16,058,104.00	22,521,879.00	-3.8%
OTHER LOCAL REVENUE									

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	866,158.38	0.00	866,158.38	814,721.00	0.00	814,721.00	-5.9%
Interest		8660	512,201.35	0.00	512,201.35	512,201.00	0.00	512,201.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	321,000.00	0.00	321,000.00	101,000.00	0.00	101,000.00	-68.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,101,060.83	0.00	2,101,060.83	3,032,856.00	0.00	3,032,856.00	44.3%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,688,399.02	2,032,891.34	3,721,290.36	4,818,658.00	935,989.00	5,754,647.00	54.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		14,912,624.00	14,912,624.00		13,173,987.00	13,173,987.00	-11.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,488,819.58	16,945,515.34	22,434,334.92	9,279,436.00	14,109,976.00	23,389,412.00	4.3%
TOTAL, REVENUES			179,384,715.58	57,459,727.25	236,844,442.83	181,940,819.00	41,172,255.00	223,113,074.00	-5.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	51,302,375.99	22,196,803.85	73,499,179.84	54,581,581.00	21,461,430.00	76,043,011.00	3.5%
Certificated Pupil Support Salaries		1200	(924,189.33)	11,580,489.34	10,656,300.01	6,509,683.00	3,487,202.00	9,996,885.00	-6.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,478,820.86	2,651,876.10	10,130,696.96	7,406,384.00	2,024,662.00	9,431,046.00	-6.9%
Other Certificated Salaries		1900	1,775,135.88	1,908,599.62	3,683,735.50	1,532,819.00	784,511.00	2,317,330.00	-37.1%
TOTAL, CERTIFICATED SALARIES			59,632,143.40	38,337,768.91	97,969,912.31	70,030,467.00	27,757,805.00	97,788,272.00	-0.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	791,462.79	2,836,158.67	3,627,621.46	(8,102.00)	3,577,597.00	3,569,495.00	-1.6%
Classified Support Salaries		2200	6,228,580.67	3,838,551.65	10,067,132.32	6,434,215.00	3,707,432.00	10,141,647.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	3,530,568.21	862,544.47	4,393,112.68	3,418,142.00	870,006.00	4,288,148.00	-2.4%
Clerical, Technical and Office Salaries		2400	8,736,580.11	710,006.09	9,446,586.20	8,707,087.00	660,981.00	9,368,068.00	-0.8%
Other Classified Salaries		2900	3,331,041.48	1,825,574.26	5,156,615.74	4,357,912.00	941,948.00	5,299,860.00	2.8%
TOTAL, CLASSIFIED SALARIES			22,618,233.26	10,072,835.14	32,691,068.40	22,909,254.00	9,757,964.00	32,667,218.00	-0.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,977,115.75	16,202,034.13	27,179,149.88	11,763,515.00	15,212,995.00	26,976,510.00	-0.7%
PERS		3201-3202	5,644,524.80	2,658,004.27	8,302,529.07	6,047,406.00	2,466,967.00	8,514,373.00	2.6%
OASDI/Medicare/Alternative		3301-3302	2,600,999.33	1,341,555.02	3,942,554.35	2,971,225.00	1,119,929.00	4,091,154.00	3.8%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	9,286,821.91	4,603,754.55	13,890,576.46	10,557,594.00	3,212,411.00	13,770,005.00	-0.9%
Unemployment Insurance		3501-3502	22,150.08	47,738.33	69,888.41	48,258.00	16,021.00	64,279.00	-8.0%
Workers' Compensation		3601-3602	1,617,188.27	1,006,798.39	2,623,986.66	1,968,851.00	655,801.00	2,624,652.00	0.0%
OPEB, Allocated		3701-3702	(1,194,275.57)	28,639.55	(1,165,636.02)	(1,232,581.00)	0.00	(1,232,581.00)	5.7%
OPEB, Active Employees		3751-3752	1,196,981.92	728,436.59	1,925,418.51	1,454,555.00	490,305.00	1,944,860.00	1.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,151,506.49	26,616,960.83	56,768,467.32	33,578,823.00	23,174,429.00	56,753,252.00	0.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	15,824.26	458,037.13	473,861.39	0.00	35,280.00	35,280.00	-92.6%
Books and Other Reference Materials		4200	138,803.37	181,732.99	320,536.36	36,392.00	141,564.00	177,956.00	-44.5%
Materials and Supplies		4300	1,537,206.32	2,528,392.31	4,065,598.63	838,080.00	2,612,417.00	3,450,497.00	-15.1%
Noncapitalized Equipment		4400	242,977.01	642,075.08	885,052.09	152,708.00	321,540.00	474,248.00	-46.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,934,810.96	3,810,237.51	5,745,048.47	1,027,180.00	3,110,801.00	4,137,981.00	-28.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	11,128,529.55	21,061,920.27	32,190,449.82	8,875,667.00	20,442,420.00	29,318,087.00	-8.9%
Travel and Conferences		5200	248,120.79	431,374.20	679,494.99	248,962.00	333,587.00	582,549.00	-14.3%
Dues and Memberships		5300	52,097.26	13,166.11	65,263.37	50,655.00	9,517.00	60,172.00	-7.8%
Insurance		5400 - 5450	3,140,268.00	0.00	3,140,268.00	3,140,268.00	0.00	3,140,268.00	0.0%
Operations and Housekeeping Services		5500	2,786,872.37	1,569,339.26	4,356,211.63	4,155,176.00	0.00	4,155,176.00	-4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	848,201.38	1,196,178.43	2,044,379.81	832,070.00	1,074,715.00	1,906,785.00	-6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,039,085.98	11,230,657.66	14,269,743.64	3,196,118.00	9,905,570.00	13,101,688.00	-8.2%
Communications		5900	379,590.57	70,980.11	450,570.68	377,319.00	34,207.00	411,526.00	-8.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,622,765.90	35,573,616.04	57,196,381.94	20,876,235.00	31,800,016.00	52,676,251.00	-7.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	70,000.00	70,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	38,559.37	818,364.29	856,923.66	38,560.00	106,853.00	145,413.00	-83.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			38,559.37	888,364.29	926,923.66	38,560.00	106,853.00	145,413.00	-84.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,816.00	0.00	15,816.00	5,491.00	0.00	5,491.00	-65.3%
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	77,921.00	0.00	77,921.00	77,921.00	0.00	77,921.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			93,737.00	0.00	93,737.00	83,412.00	0.00	83,412.00	-11.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(210,873.15)	210,873.15	0.00	(325,859.00)	325,859.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(429,261.00)	0.00	(429,261.00)	(744,814.00)	0.00	(744,814.00)	73.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(640,134.15)	210,873.15	(429,261.00)	(1,070,673.00)	325,859.00	(744,814.00)	73.5%
TOTAL, EXPENDITURES			135,451,622.23	115,510,655.87	250,962,278.10	147,473,258.00	96,033,727.00	243,506,985.00	-3.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,358,284.00	0.00	1,358,284.00	1,085,739.00	0.00	1,085,739.00	-20.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,358,284.00	0.00	1,358,284.00	1,085,739.00	0.00	1,085,739.00	-20.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	3,901,268.84	3,901,268.84	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	3,901,268.84	3,901,268.84	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(41,379,528.52)	41,379,528.52	0.00	(47,065,576.00)	47,065,576.00	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			(41,379,528.52)	41,379,528.52	0.00	(47,065,576.00)	47,065,576.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(40,021,244.52)	37,478,259.68	(2,542,984.84)	(45,979,837.00)	47,065,576.00	1,085,739.00	-142.7%

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

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	167,432,121.00	3,421,807.00	170,853,928.00	166,197,608.00	3,421,807.00	169,619,415.00	-0.7%
2) Federal Revenue		8100-8299	0.00	20,146,675.47	20,146,675.47	0.00	7,582,368.00	7,582,368.00	-62.4%
3) Other State Revenue		8300-8599	6,463,775.00	16,945,729.44	23,409,504.44	6,463,775.00	16,058,104.00	22,521,879.00	-3.8%
4) Other Local Revenue		8600-8799	5,488,819.58	16,945,515.34	22,434,334.92	9,279,436.00	14,109,976.00	23,389,412.00	4.3%
5) TOTAL, REVENUES			179,384,715.58	57,459,727.25	236,844,442.83	181,940,819.00	41,172,255.00	223,113,074.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	70,528,984.42	73,336,940.46	143,865,924.88	70,183,336.00	72,538,995.00	142,722,331.00	-0.8%
2) Instruction - Related Services	2000-2999		24,459,558.26	7,501,277.14	31,960,835.40	24,942,276.00	5,013,346.00	29,955,622.00	-6.3%
3) Pupil Services	3000-3999		12,816,666.57	24,087,957.90	36,904,624.47	23,820,239.00	10,863,645.00	34,683,884.00	-6.0%
4) Ancillary Services	4000-4999		2,734,307.75	390,191.19	3,124,498.94	2,948,069.00	150,037.00	3,098,106.00	-0.8%
5) Community Services	5000-5999		2,007,302.70	0.00	2,007,302.70	1,925,440.00	0.00	1,925,440.00	-4.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,378,675.77	1,366,701.97	15,745,377.74	13,848,294.00	511,477.00	14,359,771.00	-8.8%
8) Plant Services	8000-8999		8,432,389.76	8,827,587.21	17,259,976.97	9,722,192.00	6,956,227.00	16,678,419.00	-3.4%
9) Other Outgo	9000-9999		93,737.00	0.00	93,737.00	83,412.00	0.00	83,412.00	-11.0%
10) TOTAL, EXPENDITURES			135,451,622.23	115,510,655.87	250,962,278.10	147,473,258.00	96,033,727.00	243,506,985.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			43,933,093.35	(58,050,928.62)	(14,117,835.27)	34,467,561.00	(54,861,472.00)	(20,393,911.00)	44.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,358,284.00	0.00	1,358,284.00	1,085,739.00	0.00	1,085,739.00	-20.1%
b) Transfers Out		7600-7629	0.00	3,901,268.84	3,901,268.84	0.00	0.00	0.00	-100.0%
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	(41,379,528.52)	41,379,528.52	0.00	(47,065,576.00)	47,065,576.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,021,244.52)	37,478,259.68	(2,542,984.84)	(45,979,837.00)	47,065,576.00	1,085,739.00	-142.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,911,848.83	(20,572,668.94)	(16,660,820.11)	(11,512,276.00)	(7,795,896.00)	(19,308,172.00)	15.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,360,981.32	38,391,209.42	52,752,190.74	18,272,830.15	17,818,540.48	36,091,370.63	-31.6%

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)			14,360,981.32	38,391,209.42	52,752,190.74	18,272,830.15	17,818,540.48	36,091,370.63	-31.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,360,981.32	38,391,209.42	52,752,190.74	18,272,830.15	17,818,540.48	36,091,370.63	-31.6%
2) Ending Balance, June 30 (E + F1e)			18,272,830.15	17,818,540.48	36,091,370.63	6,760,554.15	10,022,644.48	16,783,198.63	-53.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,750.00	0.00	36,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	279,607.44	0.00	279,607.44	0.00	0.00	0.00	-100.0%
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	17,818,540.71	17,818,540.71	0.00	10,022,644.71	10,022,644.71	-43.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,091,465.67	0.00	7,091,465.67	6,737,768.81	0.00	6,737,768.81	-5.0%
Unassigned/Unappropriated Amount		9790	10,865,007.04	(.23)	10,865,006.81	22,785.34	(.23)	22,785.11	-99.8%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	.03	.03
6266	Educator Effectiveness, FY 2021-22	1,248,881.35	815,582.35
6300	Lottery: Instructional Materials	511,051.88	1,281,261.88
6331	CA Community Schools Partnership Act - Planning Grant	145,263.94	145,263.94
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,555,131.14	1.14
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,535,916.00	1,913,342.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	5,316.38	5,316.38
7029	Child Nutrition: Food Service Staff Training Funds	26,514.60	26,514.60
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,011,810.71	1,011,810.71
7311	Classified School Employee Professional Development Block Grant	41,639.90	41,639.90
7338	College Readiness Block Grant	8,369.86	8,369.86
7339	Dual Enrollment Opportunities	78,757.00	78,757.00
7412	A-G Access/Success Grant	760,217.33	503,081.33
7413	A-G Learning Loss Mitigation Grant	305,448.78	221,470.78
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.02	.02
7435	Learning Recovery Emergency Block Grant	2.32	2.32
7810	Other Restricted State	196,674.45	134,668.45
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	728.40	65,895.40
9010	Other Restricted Local	4,386,816.62	3,769,666.62
Total, Restricted Balance		17,818,540.71	10,022,644.71

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2024-25 Budget	Objects 9780/9789/9790 (Exclude all non-spendable, restricted & committed funds)
01	General Fund	\$6,760,554.15	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$567,440.74	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$7,327,994.89	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$7,305,209.55	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$22,785.34	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2024-25 Budget	Description of Need
01	General Fund	\$22,785.34	2025-26 and 2026-27 Deficit Financing
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Reserve for Economic Uncertainty
Insert Lines above as needed			
Total of Substantiated Needs		\$22,785.34	

Remaining Unsubstantiated Balance

\$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Santa Rosa City Schools
49-40253-0000000

Cashflow Report

Fund 01

Year 3 2024-25

Fund 01

Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	February
A. BEGINNING CASH	19,392,096.71	19,392,096.71	15,137,873.46	(299,962.02)	(11,661,313.30)	(21,657,926.07)	(32,427,817.73)	23,925,314.40	10,700,800.09
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	59,366,705.00	2,968,335.25	2,968,335.25	5,343,003.45	5,343,003.45	5,343,003.45	5,343,003.45	5,343,003.45	5,343,003.45
Property Taxes	120,490,493.00	—	196,640.48	247,607.96	176,277.59	236,643.33	68,865,136.37	430,753.51	117,357.74
Miscellaneous Funds & LCFF Transfers	(10,237,783.00)	(1,004,521.03)	(5,002,831.24)	(1,511,670.09)	(1,007,776.65)	(1,007,776.65)	(1,007,776.65)	(1,007,776.65)	(1,007,776.65)
Federal Revenue	7,582,368.00	510,475.34	(5,002,831.24)	102,157.24	579,596.21	2,319,537.36	21,579.42	1,374,471.01	712,507.54
Other State Revenue	22,521,875.00	673,516.79	(3,139,572.45)	850,426.15	5,700,174.97	527,259.71	1,413,720.87	1,947,849.75	1,456,152.09
Other Local Revenue	23,324,248.00	779,379.75	2,883,086.97	1,530,047.34	1,703,626.40	1,480,203.43	1,099,038.57	2,831,073.90	2,263,594.94
Interfund Transfers In	2,355,327.88	—	—	—	—	—	—	—	—
All Other Financing Sources	7,000,000.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS	232,403,237.88	3,927,186.10	(1,657,412.89)	6,561,572.07	12,494,901.97	8,898,870.63	75,734,702.03	10,919,374.98	10,254,427.99
C. DISBURSEMENTS									
Certificated Salaries	97,788,272.00	800,299.22	8,278,461.74	8,450,960.25	8,780,115.58	8,926,602.41	8,932,860.86	8,975,007.60	8,710,294.75
Classified Salaries	32,667,218.00	1,195,848.85	2,325,611.92	2,927,146.07	3,011,786.83	2,998,164.60	3,072,907.20	2,852,828.15	2,966,934.74
Employee Benefits	56,753,252.00	976,439.70	3,800,992.30	4,323,292.48	4,472,553.53	4,476,866.78	4,499,568.08	4,552,008.08	4,552,575.62
Books and Supplies	4,137,981.00	216,888.14	635,457.33	379,134.23	300,723.63	329,230.18	178,942.85	235,157.32	227,849.65
Services	52,676,251.00	1,095,560.67	4,415,376.04	2,780,831.97	4,954,570.14	4,028,785.03	2,994,539.52	6,519,686.91	4,804,706.21
Capital Outlay	145,413.00	—	6,426.09	977.47	3,222.93	—	9,778.73	4,286.63	39.26
Other Outgo	(661,402.00)	15,259.21	95,952.23	108,157.75	102,703.83	27,465.38	108,157.75	108,157.75	167,088.66
Interfund Transfers Out	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS	243,506,985.00	4,300,295.78	19,558,277.65	18,970,500.21	21,625,676.47	20,787,114.38	19,796,754.98	23,247,132.44	21,429,488.89

E. NET INCREASE/DECREASE (B - C + D)

F. ENDING CASH (A + E)

G. ENDING CASH, PLUS CASH ACCRUALS AND
ADJUSTMENTS

	(9,702,176.37)	(4,254,223.25)	(15,437,835.47)	(11,361,351.28)	(9,996,612.77)	(10,769,891.66)	56,353,132.13	(13,224,514.32)	(10,600,800.09)
	15,137,873.46	15,137,873.46	(299,962.02)	(11,661,313.30)	(21,657,926.07)	(32,427,817.73)	23,925,314.40	10,700,800.09	100,000.00

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
Fund 01
Year 3 2024-25

Fund 01

Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH	19,392,096.71	100,000.00	(7,923,135.11)	24,777,983.69	15,844,029.67	—	—	—	—
B. RECEIPTS									
LCFF Sources									
Principal Apportionment									
Property Taxes	8010-8019	5,343,003.45	5,343,003.45	5,343,003.45	5,343,003.45	—	—	59,366,705.00	—
Miscellaneous Funds & LCFF Transfers	8020-8079	131,334.64	45,143,209.09	2,525,601.22	2,419,931.06	—	—	120,490,493.00	0.00
Federal Revenue	8080-8099	(2,316,370.07)	(1,149,099.00)	(1,149,099.00)	1,494,931.31	—	—	(10,237,783.00)	0.00
Other State Revenue	8100-8299	6,490.51	50,559.23	474,011.74	4,342,725.45	2,091,088.19	—	7,582,368.00	0.00
Other Local Revenue	8300-8599	1,256,585.72	(382,016.11)	1,687,609.44	6,921,919.34	3,608,252.76	—	22,521,879.00	—
Interfund Transfers in	8600-8799	1,276,466.12	2,234,999.42	1,616,487.01	3,626,244.16	—	—	23,324,248.00	—
All Other Financing Sources	8910-8929	—	—	—	1,085,739.00	—	—	2,455,327.88	(100,000.00)
	8930-8999	7,000,000.00	—	—	—	—	—	7,000,000.00	—
TOTAL RECEIPTS	232,403,237.88	12,697,510.36	51,240,656.07	10,497,613.85	25,234,493.76	5,699,340.95	—	232,503,237.87	(99,999.99)
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	97,788,272.00	8,475,505.11	8,475,505.11	9,987,405.58	—	—	97,788,272.00	—
Classified Salaries	2000-2999	32,667,218.00	2,908,297.08	2,986,567.74	2,186,906.91	—	—	32,667,218.00	—
Employee Benefits	3000-3999	56,753,252.00	4,614,777.18	4,471,815.74	11,397,869.11	—	—	56,753,252.00	—
Books and Supplies	4000-4999	4,137,981.00	289,468.32	282,152.37	773,086.58	—	—	4,137,981.00	—
Services	5000-5999	52,676,251.00	3,165,473.95	2,802,007.82	11,768,032.50	—	—	52,676,251.00	—
Capital Outlay	6000-6999	145,413.00	2,264.08	21,211.39	4,284.30	—	—	145,413.00	—
Other Outgo	7000-7499	(661,402.00)	119,473.01	53,493.53	(1,589,812.65)	—	—	(661,402.00)	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS	243,506,985.00	20,421,346.31	19,021,799.00	19,732,184.75	34,616,414.13	—	—	243,506,985.00	—
E. NET INCREASE/DECREASE (B - C + D)	(9,702,176.37)	(8,023,135.11)	32,701,118.80	(8,933,954.02)	(11,753,450.28)	5,699,340.95	—	(9,602,176.37)	
F. ENDING CASH (A + E)		(7,923,135.11)	24,777,983.69	15,844,029.67	4,090,579.39	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,789,920.33	

ADJUSTMENTS

Santa Rosa City Schools
49-40253-0000000

Cashflow Report

Fund 01

Year 3 2024-25

Fund 01

Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	0.00	—	—	—	—	—	—	—	—
Accounts Receivable	8,421,797.33	(5,885.99)	(5,432.90)	819.44	—	—	—	8,421,797.33	—
Due From Other Funds	0.00	—	—	—	—	—	—	—	—
Stores	61,639.31	7,136.35	29,849.64	14,499.85	27,170.79	—	—	61,639.31	—
Prepaid Expenditures	0.00	—	—	—	—	—	—	—	—
Other Current Assets	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	0.00	—	—	—	—	—	—	—	—
SUBTOTAL	8,483,436.64	1,250.36	24,416.74	15,319.29	27,170.79	—	—	8,483,436.64	—
Liabilities and Deferred Inflows									
Accounts Payable	6,571,557.26	300,549.51	(457,844.99)	(285,297.59)	2,394,477.00	—	—	6,571,557.26	—
Due To Other Funds	667.83	—	—	—	—	—	—	667.83	—
Current Loans	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	509,640.80	—	—	—	4,223.70	—	—	509,640.80	—
Deferred Inflows of Resources	0.00	—	—	—	—	—	—	—	—
SUBTOTAL	7,081,865.89	300,549.51	(457,844.95)	(285,297.59)	2,398,700.70	—	—	7,081,865.89	—
Nonoperating									
Suspense Clearing	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS	1,401,570.75	(299,299.16)	482,261.73	300,616.87	(2,371,529.91)	—	—	1,401,570.75	—
E. NET INCREASE/DECREASE (B - C + D)	(9,702,176.37)	(8,023,135.11)	32,701,118.80	(8,933,954.02)	(11,753,450.28)	5,699,340.95	—	(9,602,176.37)	—
F. ENDING CASH (A + E)		(7,923,135.11)	24,777,983.69	15,844,029.67	4,090,579.39	—	—	—	—
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,789,920.33	—

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,099,900.40	1,099,900.40	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,099,900.40	1,099,900.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,099,900.40	1,099,900.40	0.0%
2) Ending Balance, June 30 (E + F1e)			1,099,900.40	1,099,900.40	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,099,900.40	1,099,900.40	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,099,900.40		
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			1,099,900.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			1,099,900.40		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,099,900.40	1,099,900.40	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,099,900.40	1,099,900.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,099,900.40	1,099,900.40	0.0%
2) Ending Balance, June 30 (E + F1e)			1,099,900.40	1,099,900.40	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,099,900.40	1,099,900.40	0.0%
c) Committed					

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

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
8210	Student Activity Funds	1,099,900.40	1,099,900.40
Total, Restricted Balance		1,099,900.40	1,099,900.40

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	20,578,525.00	22,488,900.00	9.3%
2) Federal Revenue		8100-8299	400,769.71	152,485.00	-62.0%
3) Other State Revenue		8300-8599	1,249,172.27	329,679.00	-73.6%
4) Other Local Revenue		8600-8799	379,470.07	200,000.00	-47.3%
5) TOTAL, REVENUES			22,607,937.05	23,171,064.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,388,738.28	13,174,935.00	15.7%
2) Classified Salaries		2000-2999	2,662,077.80	3,074,676.00	15.5%
3) Employee Benefits		3000-3999	4,949,917.76	5,938,605.00	20.0%
4) Books and Supplies		4000-4999	604,088.57	132,395.00	-78.1%
5) Services and Other Operating Expenditures		5000-5999	1,937,820.31	235,635.00	-87.8%
6) Capital Outlay		6000-6999	117,340.89	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	383,634.38	429,261.00	11.9%
9) TOTAL, EXPENDITURES			22,043,617.99	22,985,507.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			564,319.06	185,557.00	-67.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,358,284.00	585,739.00	-56.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,358,284.00)	(585,739.00)	-56.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(793,964.94)	(400,182.00)	-49.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,445,686.42	3,651,721.48	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,445,686.42	3,651,721.48	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,445,686.42	3,651,721.48	-17.9%
2) Ending Balance, June 30 (E + F1e)			3,651,721.48	3,251,539.48	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,192,904.50	2,770,128.50	-13.2%
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	457,316.98	481,410.98	5.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,730,446.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(448,329.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,500.00		
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	62,385.26		
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			16,346,003.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	415.24		
2) Due to Grantor Governments		9590	35,756.00		
3) Due to Other Funds		9610	9,132,329.45		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	(1,537.63)		
6) TOTAL, LIABILITIES			9,166,963.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			7,179,040.04		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	8,617,576.00	9,223,260.00	7.0%
Education Protection Account State Aid - Current Year		8012	341,876.00	358,393.00	4.8%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	11,619,073.00	12,907,247.00	11.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,578,525.00	22,488,900.00	9.3%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	214,991.00	152,485.00	-29.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	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	185,778.71	0.00	-100.0%
TOTAL, FEDERAL REVENUE			400,769.71	152,485.00	-62.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	32,616.00	32,616.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	561,604.46	297,063.00	-47.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	654,951.81	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,249,172.27	329,679.00	-73.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	333,480.71	200,000.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	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%
All Other Local Revenue		8699	45,989.36	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			379,470.07	200,000.00	-47.3%
TOTAL, REVENUES			22,607,937.05	23,171,064.00	2.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	9,776,349.78	11,576,036.00	18.4%
Certificated Pupil Support Salaries		1200	563,498.33	627,586.00	11.4%
Certificated Supervisors' and Administrators' Salaries		1300	760,956.58	684,729.00	-10.0%
Other Certificated Salaries		1900	287,933.59	286,584.00	-0.5%
TOTAL, CERTIFICATED SALARIES			11,388,738.28	13,174,935.00	15.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	435,237.91	615,736.00	41.5%
Classified Support Salaries		2200	472,499.34	468,640.00	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	364,898.91	363,331.00	-0.4%
Clerical, Technical and Office Salaries		2400	842,146.18	930,434.00	10.5%
Other Classified Salaries		2900	547,295.46	696,535.00	27.3%
TOTAL, CLASSIFIED SALARIES			2,662,077.80	3,074,676.00	15.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,855,794.79	2,200,771.00	18.6%
PERS		3201-3202	680,523.37	822,356.00	20.8%
OASDI/Medicare/Alternative		3301-3302	413,269.60	530,561.00	28.4%
Health and Welfare Benefits		3401-3402	1,499,838.58	1,802,772.00	20.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Unemployment Insurance		3501-3502	7,364.20	7,985.00	8.4%
Workers' Compensation		3601-3602	282,079.32	323,345.00	14.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	211,047.90	250,815.00	18.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,949,917.76	5,938,605.00	20.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	26,647.27	0.00	-100.0%
Books and Other Reference Materials		4200	17,311.59	5,600.00	-67.7%
Materials and Supplies		4300	539,419.57	115,295.00	-78.6%
Noncapitalized Equipment		4400	20,710.14	11,500.00	-44.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			604,088.57	132,395.00	-78.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	303,210.74	88,000.00	-71.0%
Travel and Conferences		5200	29,314.71	2,000.00	-93.2%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	53,689.00	0.00	-100.0%
Operations and Housekeeping Services		5500	392,374.67	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	579,651.08	500.00	-99.9%
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	559,497.52	143,075.00	-74.4%
Communications		5900	20,082.59	1,560.00	-92.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,937,820.31	235,635.00	-87.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	117,340.89	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			117,340.89	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	383,634.38	429,261.00	11.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			383,634.38	429,261.00	11.9%
TOTAL, EXPENDITURES			22,043,617.99	22,985,507.00	4.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,358,284.00	585,739.00	-56.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			1,358,284.00	585,739.00	-56.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,358,284.00)	(585,739.00)	-56.9%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	20,578,525.00	22,488,900.00	9.3%
2) Federal Revenue		8100-8299	400,769.71	152,485.00	-62.0%
3) Other State Revenue		8300-8599	1,249,172.27	329,679.00	-73.6%
4) Other Local Revenue		8600-8799	379,470.07	200,000.00	-47.3%
5) TOTAL, REVENUES			22,607,937.05	23,171,064.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		14,709,911.32	16,838,239.00	14.5%
2) Instruction - Related Services	2000-2999		3,541,805.01	3,333,657.00	-5.9%
3) Pupil Services	3000-3999		1,299,974.73	1,351,681.00	4.0%
4) Ancillary Services	4000-4999		82,770.99	115,008.00	38.9%
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		1,091,004.38	429,261.00	-60.7%
8) Plant Services	8000-8999		1,318,151.56	917,661.00	-30.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,043,617.99	22,985,507.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			564,319.06	185,557.00	-67.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,358,284.00	585,739.00	-56.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,358,284.00)	(585,739.00)	-56.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(793,964.94)	(400,182.00)	-49.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,445,686.42	3,651,721.48	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,445,686.42	3,651,721.48	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,445,686.42	3,651,721.48	-17.9%
2) Ending Balance, June 30 (E + F1e)			3,651,721.48	3,251,539.48	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,192,904.50	2,770,128.50	-13.2%
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	457,316.98	481,410.98	5.3%
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
2600	Expanded Learning Opportunities Program	1,082,014.54	1,082,014.54
6266	Educator Effectiveness, FY 2021-22	24,001.13	24,001.13
6300	Lottery: Instructional Materials	383,307.06	383,307.06
6500	Special Education	101.59	101.59
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	970,493.37	970,493.37
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	203,188.00	203,188.00
7311	Classified School Employee Professional Development Block Grant	4,702.63	4,702.63
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.01	.01
7435	Learning Recovery Emergency Block Grant	521,248.70	98,472.70
9010	Other Restricted Local	3,847.47	3,847.47
Total, Restricted Balance		3,192,904.50	2,770,128.50

French American Charter 2024/25 Budget Multi Year Projection (MYP)

		2024-25	2025-26	2026-27
REVENUES				
LCFF Sources	8010-8099	\$ 5,373,206.00	\$ 5,582,244.00	\$ 5,787,726.00
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 86,050.00	\$ 86,050.00	\$ 86,050.00
Other Local Revenue*	8600-8799	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 5,509,256.00	\$ 5,718,294.00	\$ 5,923,776.00
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 3,392,537.00	\$ 3,494,313.11	\$ 3,599,142.50
Classified Salaries	2000-2999	\$ 663,666.00	\$ 683,575.98	\$ 704,083.26
Employee Benefits	3000-3999	\$ 1,300,757.00	\$ 1,339,779.71	\$ 1,379,973.10
Books and Supplies	4000-4999	\$ 20,000.00	\$ 20,200.00	\$ 20,402.00
Services and Other Operating Expenditures	5000-5999	\$ 2,010.00	\$ 2,030.10	\$ 2,050.40
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ 130,000.00	\$ 130,000.00	\$ 130,000.00
TOTAL EXPENDITURES		\$ 5,508,970.00	\$ 5,669,898.90	\$ 5,835,651.27
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 286.00	\$ 48,395.10	\$ 88,124.74
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 943,965.28	\$ 944,251.28	\$ 992,646.38
Ending Balance		\$ 944,251.28	\$ 992,646.38	\$ 1,080,771.12

Assumes moving unrestricted expenses to one time restricted revenues in 2024-25 to put off cuts and making reductions in future years to maintain a positive reserve

Cesar Chavez Language Academy 2024/25 Budget Multi Year Projection (MYP)

		2024-25	2025-26	2026-27
REVENUES				
LCFF Sources	8010-8099	\$ 10,936,966.00	\$ 11,407,229.00	\$ 11,790,739.00
Federal Revenue	8100-8299	\$ 152,485.00	\$ 152,485.00	\$ 152,485.00
Other State Revenue	8300-8599	\$ 152,345.00	\$ 152,345.00	\$ 152,345.00
Other Local Revenue	8600-8799	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 11,341,796.00	\$ 11,812,059.00	\$ 12,195,569.00
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 5,961,106.00	\$ 6,080,328.12	\$ 6,201,934.68
Classified Salaries	2000-2999	\$ 1,883,611.00	\$ 1,921,283.22	\$ 1,959,708.88
Employee Benefits	3000-3999	\$ 3,133,435.00	\$ 3,196,103.70	\$ 3,260,025.77
Books and Supplies	4000-4999	\$ 79,395.00	\$ 79,395.00	\$ 79,395.00
Services and Other Operating Expenditures	5000-5999	\$ 210,225.00	\$ 210,225.00	\$ 210,225.00
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ 490,000.00	\$ 490,000.00	\$ 490,000.00
TOTAL EXPENDITURES		\$ 11,757,772.00	\$ 11,977,335.04	\$ 12,201,289.34
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (415,976.00)	\$ (165,276.04)	\$ (5,720.34)
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 1,278,038.73	\$ 862,062.73	\$ 696,786.69
Ending Balance		\$ 862,062.73	\$ 696,786.69	\$ 691,066.35

Assumes moving unrestricted expenses to one time restricted revenues in 2024-25 to put off cuts and making reductions in future years to maintain a positive reserve

Arts Charter 2024/25 Budget Multi Year Projection (MYP)

		2024-25	2025-26	2026-27
REVENUES				
LCFF Sources	8010-8099	\$ 4,878,148.00	\$ 5,079,275.00	\$ 5,259,659.00
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 68,224.00	\$ 68,224.00	\$ 68,224.00
Other Local Revenue	8600-8799	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 4,971,372.00	\$ 5,172,499.00	\$ 5,352,883.00
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 3,061,284.00	\$ 3,153,122.52	\$ 3,247,716.20
Classified Salaries	2000-2999	\$ 427,402.00	\$ 440,224.06	\$ 453,430.78
Employee Benefits	3000-3999	\$ 1,196,495.00	\$ 1,232,389.85	\$ 1,269,361.55
Books and Supplies	4000-4999	\$ 21,200.00	\$ 21,412.00	\$ 21,626.12
Services and Other Operating Expenditures	5000-5999	\$ 4,250.00	\$ 4,292.50	\$ 4,335.43
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
TOTAL EXPENDITURES		\$ 4,960,631.00	\$ 5,101,440.93	\$ 5,246,470.07
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 10,741.00	\$ 71,058.07	\$ 106,412.93
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 1,069,258.22	\$ 1,079,999.22	\$ 1,151,057.29
Ending Balance		\$ 1,079,999.22	\$ 1,151,057.29	\$ 1,257,470.22

Assumes moving unrestricted expenses to one time restricted revenues in 2024-25 to put off cuts and making reductions in future years to maintain a positive reserve

Accelerated Charter 2024/25 Budget Multi Year Projection (MYP)

		2024-25	2025-26	2026-27
REVENUES				
LCFF Sources	8010-8099	\$ 1,300,580.00	\$1,316,025	\$1,351,936
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 23,060.00	\$ 23,060.00	\$ 23,060.00
Other Local Revenue	8600-8799	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 1,348,640.00	\$1,364,085	\$1,399,996
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 760,008.00	\$ 782,808.24	\$ 806,292.49
Classified Salaries	2000-2999	\$ 99,997.00	\$ 102,996.91	\$ 106,086.82
Employee Benefits	3000-3999	\$ 307,918.00	\$ 317,155.54	\$ 326,670.21
Books and Supplies	4000-4999	\$ 11,800.00	\$ 11,918.00	\$ 12,037.18
Services and Other Operating Expenditures	5000-5999	\$ 19,150.00	\$ 19,341.50	\$ 19,534.92
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ 145,000.00	\$ 145,000.00	\$ 145,000.00
TOTAL EXPENDITURES		\$ 1,343,873.00	\$ 1,379,220.19	\$ 1,415,621.61
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 4,767.00	\$ (15,135.19)	\$ (15,625.61)
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 360,459.66	\$ 365,226.66	\$ 350,091.47
Ending Balance		\$ 365,226.66	\$ 350,091.47	\$ 334,465.86

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,200.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,611,288.00	4,453,184.00	-3.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,636,488.00	4,453,184.00	-4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	449,225.74	449,226.00	0.0%
2) Classified Salaries		2000-2999	38,078.52	38,078.00	0.0%
3) Employee Benefits		3000-3999	124,201.23	148,629.00	19.7%
4) Books and Supplies		4000-4999	40,989.00	40,989.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,130,047.64	3,955,266.00	-4.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	45,626.62	37,105.00	-18.7%
9) TOTAL, EXPENDITURES			4,828,168.75	4,669,293.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(191,680.75)	(216,109.00)	12.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,901,268.84	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,901,268.84	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,709,588.09	(216,109.00)	-105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,531.39	3,713,119.48	105,046.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,531.39	3,713,119.48	105,046.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,531.39	3,713,119.48	105,046.1%
2) Ending Balance, June 30 (E + F1e)			3,713,119.48	3,497,010.48	-5.8%
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	3,710,845.38	3,494,736.38	-5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,274.10	2,274.10	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,179,481.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,857.00)		
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	1,180.00		
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			4,170,804.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,986.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,986.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			4,166,818.57		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,200.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			25,200.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	923,632.00	930,331.00	0.7%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	115,765.00	0.00	-100.0%
All Other State Revenue	All Other	8590	3,571,891.00	3,522,853.00	-1.4%
TOTAL, OTHER STATE REVENUE			4,611,288.00	4,453,184.00	-3.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			4,636,488.00	4,453,184.00	-4.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	267,976.90	267,977.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	178,174.08	178,174.00	0.0%
Other Certificated Salaries		1900	3,074.76	3,075.00	0.0%
TOTAL, CERTIFICATED SALARIES			449,225.74	449,226.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	1,810.72	1,811.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,539.00	8,539.00	0.0%
Other Classified Salaries		2900	27,728.80	27,728.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,078.52	38,078.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	85,299.23	85,802.00	0.6%
PERS		3201-3202	3,861.09	10,160.00	163.1%
OASDI/Medicare/Alternative		3301-3302	6,853.93	26,697.00	289.5%
Health and Welfare Benefits		3401-3402	13,224.96	13,228.00	0.0%
Unemployment Insurance		3501-3502	3,396.60	243.00	-92.8%
Workers' Compensation		3601-3602	8,824.98	9,759.00	10.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,740.44	2,740.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			124,201.23	148,629.00	19.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	71.45	71.00	-0.6%
Materials and Supplies		4300	38,028.60	38,029.00	0.0%
Noncapitalized Equipment		4400	2,888.95	2,889.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,989.00	40,989.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	3,491,246.29	3,497,946.00	0.2%
Travel and Conferences		5200	669.96	670.00	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	9,650.00	9,650.00	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	628,481.39	447,000.00	-28.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,130,047.64	3,955,266.00	-4.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	45,626.62	37,105.00	-18.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			45,626.62	37,105.00	-18.7%
TOTAL, EXPENDITURES			4,828,168.75	4,669,293.00	-3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,901,268.84	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,901,268.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,901,268.84	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,200.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,611,288.00	4,453,184.00	-3.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,636,488.00	4,453,184.00	-4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,482,737.85	4,327,097.00	-3.5%
2) Instruction - Related Services	2000-2999		268,628.97	273,372.00	1.8%
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		825.08	886.00	7.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		45,626.62	37,105.00	-18.7%
8) Plant Services	8000-8999		30,350.23	30,833.00	1.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,828,168.75	4,669,293.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(191,680.75)	(216,109.00)	12.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,901,268.84	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,901,268.84	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,709,588.09	(216,109.00)	-105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,531.39	3,713,119.48	105,046.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,531.39	3,713,119.48	105,046.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,531.39	3,713,119.48	105,046.1%
2) Ending Balance, June 30 (E + F1e)			3,713,119.48	3,497,010.48	-5.8%
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	3,710,845.38	3,494,736.38	-5.8%
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	2,274.10	2,274.10	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
2600	Expanded Learning Opportunities Program	3,709,588.09	3,493,479.09
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	1,076.25	1,076.25
5066	Child Development: ARP California State Preschool Program - Rate Supplements	181.04	181.04
Total, Restricted Balance		3,710,845.38	3,494,736.38

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,636,926.77	4,079,535.00	-12.0%
3) Other State Revenue		8300-8599	4,758,102.35	4,457,363.00	-6.3%
4) Other Local Revenue		8600-8799	503,997.86	305,238.00	-39.4%
5) TOTAL, REVENUES			9,899,026.98	8,842,136.00	-10.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,724,034.66	3,209,554.00	17.8%
3) Employee Benefits		3000-3999	1,659,795.99	1,925,145.00	16.0%
4) Books and Supplies		4000-4999	3,589,588.73	3,054,174.00	-14.9%
5) Services and Other Operating Expenditures		5000-5999	726,615.81	698,461.00	-3.9%
6) Capital Outlay		6000-6999	826,865.80	481,196.00	-41.8%
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	278,448.00	New
9) TOTAL, EXPENDITURES			9,526,900.99	9,646,978.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			372,125.99	(804,842.00)	-316.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			372,125.99	(804,842.00)	-316.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,433,696.33	4,805,822.32	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,433,696.33	4,805,822.32	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,433,696.33	4,805,822.32	8.4%
2) Ending Balance, June 30 (E + F1e)			4,805,822.32	4,000,980.32	-16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	959,370.93	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,846,251.39	4,000,980.32	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,331,014.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(88,979.00)		
b) in Banks		9120	2,500.00		
c) in Revolving Cash Account		9130	200.00		
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	6,919.80		
6) Stores		9320	959,370.93		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,211,026.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	407,639.38		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			407,639.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,803,387.08		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,636,926.77	4,079,535.00	-12.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,636,926.77	4,079,535.00	-12.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,758,102.35	4,457,363.00	-6.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,758,102.35	4,457,363.00	-6.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	300,384.05	225,404.00	-25.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	77,488.56	77,489.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	88,979.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	34,801.25	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,345.00	2,345.00	0.0%
TOTAL, OTHER LOCAL REVENUE			503,997.86	305,238.00	-39.4%
TOTAL, REVENUES			9,899,026.98	8,842,136.00	-10.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,171,516.90	2,476,202.00	14.0%
Classified Supervisors' and Administrators' Salaries		2300	355,404.58	534,189.00	50.3%
Clerical, Technical and Office Salaries		2400	131,022.56	133,073.00	1.6%
Other Classified Salaries		2900	66,090.62	66,090.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,724,034.66	3,209,554.00	17.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	701,381.48	841,019.00	19.9%
OASDI/Medicare/Alternative		3301-3302	204,303.02	239,264.00	17.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	656,681.76	734,932.00	11.9%
Unemployment Insurance		3501-3502	1,333.47	1,564.00	17.3%
Workers' Compensation		3601-3602	55,261.86	64,204.00	16.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	40,834.40	44,162.00	8.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,659,795.99	1,925,145.00	16.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,528.17	36,435.00	-2.9%
Noncapitalized Equipment		4400	77,337.90	77,338.00	0.0%
Food		4700	3,474,722.66	2,940,401.00	-15.4%
TOTAL, BOOKS AND SUPPLIES			3,589,588.73	3,054,174.00	-14.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,965.23	29,809.00	-0.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	113,669.40	113,669.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	237,302.24	227,304.00	-4.2%
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	340,678.94	322,679.00	-5.3%
Communications		5900	5,000.00	5,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			726,615.81	698,461.00	-3.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	826,865.80	481,196.00	-41.8%
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			826,865.80	481,196.00	-41.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	278,448.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	278,448.00	New
TOTAL, EXPENDITURES			9,526,900.99	9,646,978.00	1.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,636,926.77	4,079,535.00	-12.0%
3) Other State Revenue		8300-8599	4,758,102.35	4,457,363.00	-6.3%
4) Other Local Revenue		8600-8799	503,997.86	305,238.00	-39.4%
5) TOTAL, REVENUES			9,899,026.98	8,842,136.00	-10.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		9,408,799.59	9,251,522.00	-1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	278,448.00	New
8) Plant Services	8000-8999		118,101.40	117,008.00	-0.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,526,900.99	9,646,978.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			372,125.99	(804,842.00)	-316.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			372,125.99	(804,842.00)	-316.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,433,696.33	4,805,822.32	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,433,696.33	4,805,822.32	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,433,696.33	4,805,822.32	8.4%
2) Ending Balance, June 30 (E + F1e)			4,805,822.32	4,000,980.32	-16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	959,370.93	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,846,251.39	4,000,980.32	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,700,902.21	2,855,631.14
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	835,733.28	835,733.28
5810	Other Restricted Federal	8,877.00	8,877.00
7033	Child Nutrition: School Food Best Practices Apportionment	300,738.90	300,738.90
Total, Restricted Balance		3,846,251.39	4,000,980.32

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	8,600.00	72.0%
5) TOTAL, REVENUES			5,000.00	8,600.00	72.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	417,304.39	126,284.00	-69.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			417,304.39	126,284.00	-69.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(412,304.39)	(117,684.00)	-71.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(412,304.39)	(117,684.00)	-71.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	729,652.58	317,348.19	-56.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			729,652.58	317,348.19	-56.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			729,652.58	317,348.19	-56.5%
2) Ending Balance, June 30 (E + F1e)			317,348.19	199,664.19	-37.1%
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	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	317,348.19	199,664.19	-37.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	373,612.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(25,525.00)		
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			348,087.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			348,087.76		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	8,600.00	72.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	8,600.00	72.0%
TOTAL, REVENUES			5,000.00	8,600.00	72.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	417,304.39	126,284.00	-69.7%
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			417,304.39	126,284.00	-69.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			417,304.39	126,284.00	-69.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	8,600.00	72.0%
5) TOTAL, REVENUES			5,000.00	8,600.00	72.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		417,304.39	126,284.00	-69.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			417,304.39	126,284.00	-69.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(412,304.39)	(117,684.00)	-71.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(412,304.39)	(117,684.00)	-71.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	729,652.58	317,348.19	-56.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			729,652.58	317,348.19	-56.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			729,652.58	317,348.19	-56.5%
2) Ending Balance, June 30 (E + F1e)			317,348.19	199,664.19	-37.1%
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	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	317,348.19	199,664.19	-37.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	13,000.00	160.0%
5) TOTAL, REVENUES			5,000.00	13,000.00	160.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	13,000.00	160.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	13,000.00	160.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	549,440.74	554,440.74	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,440.74	554,440.74	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,440.74	554,440.74	0.9%
2) Ending Balance, June 30 (E + F1e)			554,440.74	567,440.74	2.3%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	554,440.74	567,440.74	2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	581,668.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,221.00)		
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			562,447.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			562,447.69		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	13,000.00	160.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	13,000.00	160.0%
TOTAL, REVENUES			5,000.00	13,000.00	160.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	13,000.00	160.0%
5) TOTAL, REVENUES			5,000.00	13,000.00	160.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,000.00	13,000.00	160.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	13,000.00	160.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	549,440.74	554,440.74	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,440.74	554,440.74	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,440.74	554,440.74	0.9%
2) Ending Balance, June 30 (E + F1e)			554,440.74	567,440.74	2.3%
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	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	554,440.74	567,440.74	2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,562,054.67	3,000.00	-99.9%
5) TOTAL, REVENUES			3,562,054.67	3,000.00	-99.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	409,167.13	1,004,003.00	145.4%
3) Employee Benefits		3000-3999	175,014.72	254,306.00	45.3%
4) Books and Supplies		4000-4999	2,460.39	4,222,720.00	171,528.1%
5) Services and Other Operating Expenditures		5000-5999	1,802,691.22	600,400.00	-66.7%
6) Capital Outlay		6000-6999	116,737,510.97	23,999,997.00	-79.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	75,682.08	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			119,202,526.51	30,081,426.00	-74.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(115,640,471.84)	(30,078,426.00)	-74.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	32,620.00	0.00	-100.0%
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			32,620.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,607,851.84)	(30,078,426.00)	-74.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,886,024.68	56,278,172.84	-67.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,886,024.68	56,278,172.84	-67.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,886,024.68	56,278,172.84	-67.3%
2) Ending Balance, June 30 (E + F1e)			56,278,172.84	26,199,746.84	-53.4%
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	56,131,444.83	26,186,653.83	-53.3%
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	146,728.01	13,093.01	-91.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	143,768,182.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,966,760.00)		
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	2,520,752.00		
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			140,322,174.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	71,441.78		
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			71,441.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			140,250,733.18		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,562,054.67	3,000.00	-99.9%
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			3,562,054.67	3,000.00	-99.9%
TOTAL, REVENUES			3,562,054.67	3,000.00	-99.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	308,101.43	898,842.00	191.7%
Clerical, Technical and Office Salaries		2400	101,065.70	105,161.00	4.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			409,167.13	1,004,003.00	145.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	104,291.17	150,351.00	44.2%
OASDI/Medicare/Alternative		3301-3302	29,570.16	48,986.00	65.7%
Health and Welfare Benefits		3401-3402	26,302.53	27,726.00	5.4%
Unemployment Insurance		3501-3502	203.55	502.00	146.6%
Workers' Compensation		3601-3602	8,187.45	20,084.00	145.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,459.86	6,657.00	3.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			175,014.72	254,306.00	45.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,233.73	4,222,720.00	342,172.6%
Noncapitalized Equipment		4400	1,226.66	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,460.39	4,222,720.00	171,528.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	614.61	402.00	-34.6%
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	246,758.59	600,000.00	143.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,555,318.02	(2.00)	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,802,691.22	600,400.00	-66.7%
CAPITAL OUTLAY					
Land		6100	64,300.00	0.00	-100.0%
Land Improvements		6170	99,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	112,260,193.57	23,999,997.00	-78.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,547,128.40	0.00	-100.0%
Equipment Replacement		6500	766,389.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			116,737,510.97	23,999,997.00	-79.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	36,082.75	0.00	-100.0%
Other Debt Service - Principal		7439	39,599.33	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,682.08	0.00	-100.0%
TOTAL, EXPENDITURES			119,202,526.51	30,081,426.00	-74.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	32,620.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			32,620.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			32,620.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,562,054.67	3,000.00	-99.9%
5) TOTAL, REVENUES			3,562,054.67	3,000.00	-99.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		119,126,844.43	30,081,426.00	-74.7%
9) Other Outgo	9000-9999	Except 7600-7699	75,682.08	0.00	-100.0%
10) TOTAL, EXPENDITURES			119,202,526.51	30,081,426.00	-74.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(115,640,471.84)	(30,078,426.00)	-74.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	32,620.00	0.00	-100.0%
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			32,620.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,607,851.84)	(30,078,426.00)	-74.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,886,024.68	56,278,172.84	-67.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,886,024.68	56,278,172.84	-67.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,886,024.68	56,278,172.84	-67.3%
2) Ending Balance, June 30 (E + F1e)			56,278,172.84	26,199,746.84	-53.4%
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	56,131,444.83	26,186,653.83	-53.3%
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	146,728.01	13,093.01	-91.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	56,131,444.83	26,186,653.83
Total, Restricted Balance		56,131,444.83	26,186,653.83

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,313,780.56	1,901,441.00	-42.6%
5) TOTAL, REVENUES			3,313,780.56	1,901,441.00	-42.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,937.38	0.00	-100.0%
2) Classified Salaries		2000-2999	23,309.02	22,943.00	-1.6%
3) Employee Benefits		3000-3999	13,276.80	12,833.00	-3.3%
4) Books and Supplies		4000-4999	257,277.64	89,697.00	-65.1%
5) Services and Other Operating Expenditures		5000-5999	577,067.72	568,571.00	-1.5%
6) Capital Outlay		6000-6999	193,890.40	84,774.00	-56.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	501,488.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,067,758.96	1,280,306.00	19.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,246,021.60	621,135.00	-72.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,246,021.60	621,135.00	-72.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,635,426.90	9,881,448.50	29.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,635,426.90	9,881,448.50	29.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,635,426.90	9,881,448.50	29.4%
2) Ending Balance, June 30 (E + F1e)			9,881,448.50	10,502,583.50	6.3%
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	9,881,448.50	10,502,583.50	6.3%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,852,771.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(254,141.00)		
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			8,598,630.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			8,598,630.32		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,313,780.56	1,901,441.00	-42.6%
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			3,313,780.56	1,901,441.00	-42.6%
TOTAL, REVENUES			3,313,780.56	1,901,441.00	-42.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	2,937.38	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,937.38	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	146.95	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	6,195.25	6,172.00	-0.4%
Clerical, Technical and Office Salaries		2400	16,771.92	16,771.00	0.0%
Other Classified Salaries		2900	194.90	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			23,309.02	22,943.00	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	484.67	0.00	-100.0%
PERS		3201-3202	6,078.35	6,207.00	2.1%
OASDI/Medicare/Alternative		3301-3302	1,834.91	1,756.00	-4.3%
Health and Welfare Benefits		3401-3402	3,972.48	4,026.00	1.3%
Unemployment Insurance		3501-3502	13.29	11.00	-17.2%
Workers' Compensation		3601-3602	524.98	459.00	-12.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	368.12	374.00	1.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,276.80	12,833.00	-3.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,368.61	2,000.00	-62.7%
Noncapitalized Equipment		4400	251,909.03	87,697.00	-65.2%
TOTAL, BOOKS AND SUPPLIES			257,277.64	89,697.00	-65.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7.20	7.00	-2.8%
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	513,180.56	515,183.00	0.4%
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	63,879.96	53,381.00	-16.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			577,067.72	568,571.00	-1.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	193,890.40	84,774.00	-56.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			193,890.40	84,774.00	-56.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	501,488.00	New
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	501,488.00	New
TOTAL, EXPENDITURES			1,067,758.96	1,280,306.00	19.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,313,780.56	1,901,441.00	-42.6%
5) TOTAL, REVENUES			3,313,780.56	1,901,441.00	-42.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		42,307.75	35,783.00	-15.4%
8) Plant Services	8000-8999		1,025,451.21	743,035.00	-27.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	501,488.00	New
10) TOTAL, EXPENDITURES			1,067,758.96	1,280,306.00	19.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,246,021.60	621,135.00	-72.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,246,021.60	621,135.00	-72.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,635,426.90	9,881,448.50	29.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,635,426.90	9,881,448.50	29.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,635,426.90	9,881,448.50	29.4%
2) Ending Balance, June 30 (E + F1e)			9,881,448.50	10,502,583.50	6.3%
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	9,881,448.50	10,502,583.50	6.3%
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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	9,881,448.50	10,502,583.50
Total, Restricted Balance		9,881,448.50	10,502,583.50

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	298,729.59	0.00	-100.0%
5) TOTAL, REVENUES			298,729.59	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,845.65	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	28,840.98	0.00	-100.0%
6) Capital Outlay		6000-6999	263,042.96	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			298,729.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	811,121.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(36,636.00)		
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	1,475,217.71		
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			2,249,703.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,520,752.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,520,752.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(271,048.86)		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	298,729.59	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			298,729.59	0.00	-100.0%
TOTAL, REVENUES			298,729.59	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	6,845.65	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,845.65	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,840.98	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,840.98	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	263,042.96	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	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			263,042.96	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			298,729.59	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	298,729.59	0.00	-100.0%
5) TOTAL, REVENUES			298,729.59	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		298,729.59	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			298,729.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,916,319.85	2,468,074.00	-15.4%
4) Other Local Revenue		8600-8799	5,000.00	93,380.00	1,767.6%
5) TOTAL, REVENUES			2,921,319.85	2,561,454.00	-12.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	99,043.47	27,900.00	-71.8%
5) Services and Other Operating Expenditures		5000-5999	1,443,162.19	434,400.00	-69.9%
6) Capital Outlay		6000-6999	1,982,225.21	864,129.00	-56.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	373,644.00	442,628.00	18.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,898,074.87	1,769,057.00	-54.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(976,755.02)	792,397.00	-181.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(976,755.02)	792,397.00	-181.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,446,688.08	5,469,933.06	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,446,688.08	5,469,933.06	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,446,688.08	5,469,933.06	-15.2%
2) Ending Balance, June 30 (E + F1e)			5,469,933.06	6,262,330.06	14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,403,474.73	5,545,119.73	25.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,066,458.33	717,210.33	-32.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,517,299.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(181,907.00)		
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	3,671,384.43		
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			7,006,777.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,475,217.71		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	913,202.99		
6) TOTAL, LIABILITIES			2,388,420.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,618,356.58		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,916,319.85	2,468,074.00	-15.4%
TOTAL, OTHER STATE REVENUE			2,916,319.85	2,468,074.00	-15.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	93,380.00	1,767.6%
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			5,000.00	93,380.00	1,767.6%
TOTAL, REVENUES			2,921,319.85	2,561,454.00	-12.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,691.06	2,900.00	-75.2%
Noncapitalized Equipment		4400	87,352.41	25,000.00	-71.4%
TOTAL, BOOKS AND SUPPLIES			99,043.47	27,900.00	-71.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	187,287.18	30,660.00	-83.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,255,875.01	403,740.00	-67.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,443,162.19	434,400.00	-69.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,982,225.21	864,129.00	-56.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,982,225.21	864,129.00	-56.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	370,494.00	439,328.00	18.6%
Other Debt Service - Principal		7439	3,150.00	3,300.00	4.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			373,644.00	442,628.00	18.5%
TOTAL, EXPENDITURES			3,898,074.87	1,769,057.00	-54.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,916,319.85	2,468,074.00	-15.4%
4) Other Local Revenue		8600-8799	5,000.00	93,380.00	1,767.6%
5) TOTAL, REVENUES			2,921,319.85	2,561,454.00	-12.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,524,430.87	1,326,429.00	-62.4%
9) Other Outgo	9000-9999	Except 7600-7699	373,644.00	442,628.00	18.5%
10) TOTAL, EXPENDITURES			3,898,074.87	1,769,057.00	-54.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(976,755.02)	792,397.00	-181.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(976,755.02)	792,397.00	-181.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,446,688.08	5,469,933.06	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,446,688.08	5,469,933.06	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,446,688.08	5,469,933.06	-15.2%
2) Ending Balance, June 30 (E + F1e)			5,469,933.06	6,262,330.06	14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,403,474.73	5,545,119.73	25.9%
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	1,066,458.33	717,210.33	-32.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	4,403,474.73	5,545,119.73
Total, Restricted Balance		4,403,474.73	5,545,119.73

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,369,500.00	2,184,901.00	-7.8%
5) TOTAL, REVENUES			2,369,500.00	2,184,901.00	-7.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,367,000.00	2,149,901.00	-9.2%
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			2,367,000.00	2,149,901.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	35,000.00	1,300.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	New
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	(500,000.00)	New
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,500.00	(465,000.00)	-18,700.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	723,706.10	726,206.10	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			723,706.10	726,206.10	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			723,706.10	726,206.10	0.3%
2) Ending Net Position, June 30 (E + F1e)			726,206.10	261,206.10	-64.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	726,206.10	261,206.10	-64.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,767,190.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(86,907.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	139,342.32		
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			2,819,626.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,900,000.00		
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			1,900,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			919,626.11		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,500.00	35,000.00	1,300.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,367,000.00	2,149,901.00	-9.2%
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			2,369,500.00	2,184,901.00	-7.8%
TOTAL, REVENUES			2,369,500.00	2,184,901.00	-7.8%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,367,000.00	2,149,901.00	-9.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,367,000.00	2,149,901.00	-9.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,367,000.00	2,149,901.00	-9.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	500,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	500,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	(500,000.00)	New

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,369,500.00	2,184,901.00	-7.8%
5) TOTAL, REVENUES			2,369,500.00	2,184,901.00	-7.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,367,000.00	2,149,901.00	-9.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,367,000.00	2,149,901.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,500.00	35,000.00	1,300.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	New
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	(500,000.00)	New
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,500.00	(465,000.00)	-18,700.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	723,706.10	726,206.10	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			723,706.10	726,206.10	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			723,706.10	726,206.10	0.3%
2) Ending Net Position, June 30 (E + F1e)			726,206.10	261,206.10	-64.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	726,206.10	261,206.10	-64.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,835.00	52,000.00	791.2%
5) TOTAL, REVENUES			5,835.00	52,000.00	791.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,835.00	52,000.00	791.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,835.00	52,000.00	791.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	166,798.10	172,633.10	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,798.10	172,633.10	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			166,798.10	172,633.10	3.5%
2) Ending Net Position, June 30 (E + F1e)			172,633.10	224,633.10	30.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	172,633.10	172,633.10	0.0%
c) Unrestricted Net Position		9790	0.00	52,000.00	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	174,431.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,835.00)		
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			168,596.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			168,596.72		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,835.00	52,000.00	791.2%
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%
TOTAL, OTHER LOCAL REVENUE			5,835.00	52,000.00	791.2%
TOTAL, REVENUES			5,835.00	52,000.00	791.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,835.00	52,000.00	791.2%
5) TOTAL, REVENUES			5,835.00	52,000.00	791.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,835.00	52,000.00	791.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,835.00	52,000.00	791.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	166,798.10	172,633.10	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,798.10	172,633.10	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			166,798.10	172,633.10	3.5%
2) Ending Net Position, June 30 (E + F1e)			172,633.10	224,633.10	30.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	172,633.10	172,633.10	0.0%
c) Unrestricted Net Position		9790	0.00	52,000.00	New

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	172,633.10	172,633.10
Total, Restricted Net Position		172,633.10	172,633.10

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(744,814.00)				
Other Sources/Uses Detail					1,085,739.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	429,261.00	0.00				
Other Sources/Uses Detail					0.00	585,739.00		
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	37,105.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	278,448.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	744,814.00	(744,814.00)	1,085,739.00	1,085,739.00		

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:

Redwood Empire Schools' Insurance Group: RESIG

☐ 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:	Joel Dontos
Title:	Executive Director of Fiscal Services
Telephone:	(707) 890-3800 x80210
E-mail:	jdontos@srcs.k12.ca.us

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):	11,831.81	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	13,409	13,387		
Charter School				
Total ADA	13,409	13,387	0.2%	Met
Second Prior Year (2022-23)				
District Regular	12,867	13,090		
Charter School				
Total ADA	12,867	13,090	N/A	Met
First Prior Year (2023-24)				
District Regular	12,533	12,556		
Charter School		0		
Total ADA	12,533	12,556	N/A	Met
Budget Year (2024-25)				
District Regular	12,064			
Charter School	0			
Total ADA	12,064			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	15,339	15,335		
Charter School				
Total Enrollment	15,339	15,335	0.0%	Met
Second Prior Year (2022-23)				
District Regular	15,150	15,040		
Charter School				
Total Enrollment	15,150	15,040	0.7%	Met
First Prior Year (2023-24)				
District Regular	14,851	14,750		
Charter School				
Total Enrollment	14,851	14,750	0.7%	Met
Budget Year (2024-25)				
District Regular	14,867			
Charter School				
Total Enrollment	14,867			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	11,854	15,335	
Charter School		0	
Total ADA/Enrollment	11,854	15,335	77.3%
Second Prior Year (2022-23)			
District Regular	11,720	15,040	
Charter School	0		
Total ADA/Enrollment	11,720	15,040	77.9%
First Prior Year (2023-24)			
District Regular	11,748	14,750	
Charter School			
Total ADA/Enrollment	11,748	14,750	79.6%
Historical Average Ratio:			78.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			78.8%

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	11,832	14,867		
Charter School	0			
Total ADA/Enrollment	11,832	14,867	79.6%	Not Met
1st Subsequent Year (2025-26)				
District Regular	11,788	12,895		
Charter School				
Total ADA/Enrollment	11,788	12,895	91.4%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	11,871	12,767		
Charter School				
Total ADA/Enrollment	11,871	12,767	93.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

In 2024-25 SACS is pulling in the enrollment that includes the Charter Schools and the ADA for the district schools only that is causing the percentage to be not correct, this seems to be a flaw in the system. The future years are what is projected.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	12,631.16	12,138.23	11,906.00	11,833.00
b.	Prior Year ADA (Funded)		12,631.16	12,138.23	11,906.00
c.	Difference (Step 1a minus Step 1b)		(492.93)	(232.23)	(73.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.90%)	(1.91%)	(.61%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		167,432,121.00	166,197,608.00	169,937,469.00
b1.	COLA percentage		8.22%	1.70%	2.93%
b2.	COLA amount (proxy for purposes of this criterion)		13,762,920.35	2,825,359.34	4,979,167.84
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	1.70%	2.93%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			4.32%	(.21%)	2.32%
LCFF Revenue Standard (Step 3, plus/minus 1%):			3.32% to 5.32%	-1.21% to 0.79%	1.32% to 3.32%

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)	117,393,514.00	120,490,493.00	124,990,492.00	129,490,492.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	179,766,866.00	179,857,198.00	182,589,352.70	187,474,175.00
District's Projected Change in LCFF Revenue:		.05%	1.52%	2.68%
LCFF Revenue Standard		3.32% to 5.32%	-1.21% to 0.79%	1.32% to 3.32%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

This is due to the COLA assumptions, Enrollment projections assumptions, ADA % projections, and Budget assumptions included.

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.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2021-22)	108,012,047.80	127,120,685.92	85.0%
Second Prior Year (2022-23)	120,990,019.36	140,773,501.30	85.9%
First Prior Year (2023-24)	112,401,883.15	135,451,622.23	83.0%
Historical Average Ratio:			84.6%
	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.6% to 87.6%	81.6% to 87.6%	81.6% to 87.6%

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)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	126,518,544.00	147,473,258.00	85.8%	Met
1st Subsequent Year (2025-26)	134,353,048.90	135,971,740.10	98.8%	Not Met
2nd Subsequent Year (2026-27)	136,917,877.50	140,698,658.20	97.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

This is due to the other adjustments future staffing and programmatic reduction assumptions included in the MYP.

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):	4.32%	(.21%)	2.32%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.68% to 14.32%	-10.21% to 9.79%	-7.68% to 12.32%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.68% to 9.32%	-5.21% to 4.79%	-2.68% to 7.32%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	20,146,675.47		
Budget Year (2024-25)	7,582,368.00	(62.36%)	Yes
1st Subsequent Year (2025-26)	7,582,368.00	0.00%	No
2nd Subsequent Year (2026-27)	7,582,368.00	0.00%	No

Explanation:
(required if Yes)

One time revenues not continuing.

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

First Prior Year (2023-24)	23,409,504.44		
Budget Year (2024-25)	22,521,879.00	(3.79%)	Yes
1st Subsequent Year (2025-26)	22,521,879.00	0.00%	No
2nd Subsequent Year (2026-27)	22,521,879.00	0.00%	No

Explanation:
(required if Yes)

One time revenues not continuing.

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

First Prior Year (2023-24)	22,434,334.92		
Budget Year (2024-25)	23,389,412.00	4.26%	No
1st Subsequent Year (2025-26)	21,223,528.00	(9.26%)	Yes
2nd Subsequent Year (2026-27)	22,223,528.00	4.71%	No

Explanation:
(required if Yes)

Budget assumptions for local revenue.

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

First Prior Year (2023-24)	5,745,048.47		
Budget Year (2024-25)	4,137,981.00	(27.97%)	Yes
1st Subsequent Year (2025-26)	4,627,007.47	11.82%	Yes
2nd Subsequent Year (2026-27)	4,627,007.47	0.00%	No

Explanation:

(required if Yes)

Budget Assumptions for Books and Supplies.

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

First Prior Year (2023-24)	57,196,381.94		
Budget Year (2024-25)	52,676,251.00	(7.90%)	Yes
1st Subsequent Year (2025-26)	53,576,790.25	1.71%	No
2nd Subsequent Year (2026-27)	54,182,689.08	1.13%	No

Explanation:

(required if Yes)

Budget Assumptions for Services and Other Operating Expenditures.

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)	65,990,514.83		
Budget Year (2024-25)	53,493,659.00	(18.94%)	Not Met
1st Subsequent Year (2025-26)	51,327,775.00	(4.05%)	Met
2nd Subsequent Year (2026-27)	52,327,775.00	1.95%	Met

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

First Prior Year (2023-24)	62,941,430.41		
Budget Year (2024-25)	56,814,232.00	(9.73%)	Not Met
1st Subsequent Year (2025-26)	58,203,797.72	2.45%	Met
2nd Subsequent Year (2026-27)	58,809,696.55	1.04%	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 revenues not continuing.

Explanation:

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

One time revenues not continuing.

Explanation:

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

Budget assumptions for local revenue.

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)

Budget Assumptions for Books and Supplies.

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

Budget Assumptions for Services and Other Operating Expenditures.

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)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

234,046,434.00

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

3% Required

Budgeted Contribution¹

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

234,046,434.00

7,021,393.02

7,021,394.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

Explanation:

(required if NOT met and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,801,650.56	6,928,250.32	7,645,906.41
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	12,159,596.94	7,644,956.97	10,865,007.04
	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	(.23)
	e. Available Reserves (Lines 1a through 1d)	17,961,247.50	14,573,207.29	18,510,913.22
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	212,694,208.66	230,941,723.02	254,863,546.94
	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)	212,694,208.66	230,941,723.02	254,863,546.94
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.4%	6.3%	7.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		2.8%	2.1%	2.4%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A	Status
Third Prior Year (2021-22)	(6,812,692.55)	127,166,037.05	5.4%	Not Met
Second Prior Year (2022-23)	(3,023,920.64)	140,773,501.30	2.1%	Not Met
First Prior Year (2023-24)	3,911,848.83	135,451,622.23	N/A	Met
Budget Year (2024-25) (Information only)	(11,512,276.00)	147,473,258.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

This district is going through staffing and programmatic reductions.

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	16,213,096.79	25,049,515.51	N/A		Met
Second Prior Year (2022-23)	17,000,205.70	17,384,901.96	N/A		Met
First Prior Year (2023-24)	11,373,115.64	14,360,981.32	N/A		Met
Budget Year (2024-25) (Information only)	18,272,830.15				

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	4,090,579.00	Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,832	11,788	11,671
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

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

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)	243,506,985.00	226,334,060.54	232,571,354.49
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)	243,506,985.00	226,334,060.54	232,571,354.49
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,305,209.55	6,790,021.82	6,977,140.63
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		7,305,209.55	6,790,021.82	6,977,140.63

10C. Calculating the District's Budgeted Reserve Amount

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

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

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,737,768.81	6,220,081.08	6,404,700.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	22,785.34	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(.23)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	567,440.74	569,940.74	572,440.74
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	7,327,994.66	6,790,021.82	6,977,140.74
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.01%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):		7,305,209.55	6,790,021.82	6,977,140.63
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

- 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:

The Arts, Music, and Instructional Materials Block Grant is taking on unrestricted expenses to avoid cuts until the following year when those cuts are assumed to be made in the MYP.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to
+\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(41,379,528.52)			
Budget Year (2024-25)	(47,065,576.00)	5,686,047.48	13.7%	Not Met
1st Subsequent Year (2025-26)	(49,169,267.95)	2,103,691.95	4.5%	Met
2nd Subsequent Year (2026-27)	(50,669,267.95)	1,500,000.00	3.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	1,358,284.00			
Budget Year (2024-25)	1,085,739.00	(272,545.00)	(20.1%)	Not Met
1st Subsequent Year (2025-26)	1,085,739.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	1,085,739.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	3,901,268.84			
Budget Year (2024-25)	0.00	(3,901,268.84)	(100.0%)	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:**
(required if NOT met)
- One time special education revenues not continuing causing a necessary increase to the contribution.
- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.
- Explanation:**
(required if NOT met)
- One time equity transfer from the self insurance dental fund.

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

Explanation:

(required if NOT met)

One year only move ELOP program to Fund 12.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance
	Remaining		Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases					
Certificates of Participation	14	40		7438	6,300,000
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans	25	21		7438 7439	4,049,360
Compensated Absences					

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

P G & E OBF	7	40	7439	2,339,664
Solar	5	01	7439	887,531
TOTAL:				13,576,555

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment (P & I)	Budget Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) Annual Payment (P & I)
Leases				
Certificates of Participation	241,343	466,343	235,718	235,718
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans	227,046	227,046	227,046	227,046
Compensated Absences				
Other Long-term Commitments (continued):				
P G & E OBF	447,319	447,319	447,319	447,319
Solar				
Total Annual Payments:	915,708	1,140,708	910,083	910,083
Has total annual payment increased over prior year (2023-24)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.
- Explanation:
(required if Yes
to increase in total
annual pay ments)

Principal of \$225,000 paid in 24/25

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

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

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
- No
2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
- Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:			
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Actuarial		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		2,149,901	0	
4.	OPEB Liabilities			
	a. Total OPEB liability	32,005,317.00		
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	32,005,317.00		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?			
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023		
5.	OPEB Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	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)	1,017,027.00	1,017,027.00	1,017,027.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
	d. Number of retirees receiving OPEB benefits	200.00	200.00	200.00

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 Dental for staff program.

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

1,900,000.00

b. Unfunded liability for self-insurance programs

0.00

4.

Self-Insurance Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs	2,352,133.00	2,352,133.00	2,352,133.00
b. Amount contributed (funded) for self-insurance programs	2,120,802.00	2,120,802.00	2,120,802.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	834.2	769.1	769.1	769.1

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 26, 2024
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
- If Yes, date of Superintendent and CBO certification: Jun 26, 2024
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? Yes
- If Yes, date of budget revision board adoption: Jun 26, 2024
4. Period covered by the agreement: Begin Date: End Date:
5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

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?

--	--	--

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

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

--	--	--

Certificated (Non-management) Prior Year Settlements

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

--	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Certificated (Non-management) Step and Column Adjustments

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

--	--	--

2. Cost of step & column adjustments

--	--	--

3. Percent change in step & column over prior year

--	--	--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

1. Are savings from attrition included in the budget and MYPs?

--	--	--

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

--	--	--

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	440.7	438.7	438.7	438.7

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 agreement for compensation ends on June 30, 2024 and negotiations on compensation are open for July 1, 2024 and beyond.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

450,966

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
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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?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

No	No	No
6,472,567	6,537,293	6,602,665
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
375,224	384,826	583,563
1.0%	1.0%	1.0%

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	144.2	134.9	134.9	134.9

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

The agreement for compensation ends on June 30, 2024 and negotiations on compensation are open for July 1, 2024 and beyond.

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

Negotiations Settled

2. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

243,832

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
1,568,963	1,584,652	1,600,499
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
251,930	278,968	296,148
1.0%	1.0%	1.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

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

Yes
Jun 26, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

Technical Review Checks
Phase - All
Display - Exceptions Only

Santa Rosa City Schools

Sonoma County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	3702	(\$493,333.00)
Explanation: Balance OPEB expenditures			
01	0000	2100	(\$8,102.00)
Explanation: Move into resource 6762 temp budget for one time moves			
01	0000	3701	(\$739,248.00)
Explanation: Balance OPEB expenditures			

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Exception

Explanation: Provided on separate document

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

Exception

Explanation: Provided on separate document