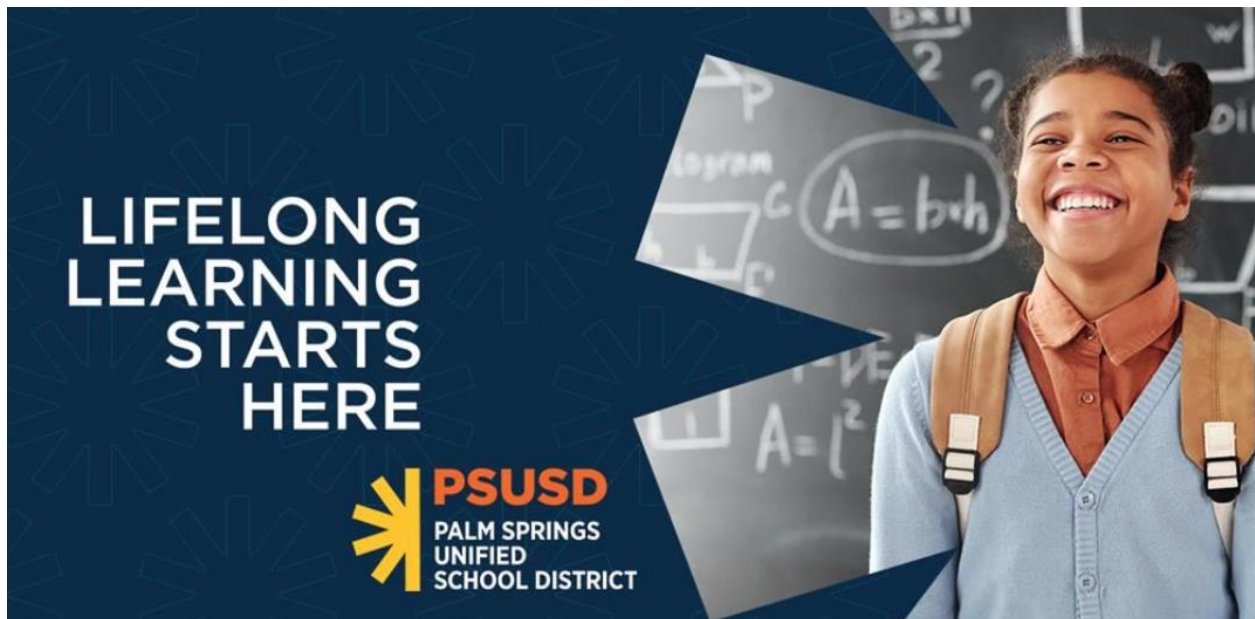


# **Palm Springs Unified School District**

## **2024-25**

### **Budget Adoption**



**Presented To:**  
**Board of Education**  
**June 11, 2024**

**PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2024-25**

The Palm Springs Unified School District is proud to be one of the finest of California's school districts. A team of over 2,000 outstanding employees is providing quality education to students in Cathedral City, Desert Hot Springs, Palm Desert, Palm Springs, Rancho Mirage, Sky Valley, and Thousand Palms.

Currently, PSUSD has fifteen elementary schools, one charter school, five middle schools, four comprehensive high schools, two continuation high schools, alternative education programs, head start/state preschools, full-day head start programs and childcare programs. In striving to meet the needs of a diverse student body, the District provides a wide array of programs, including special education, instruction for English Learners, Tech Prep, athletics, advanced placement, Title I, Career Technical Education (CTE) career pathways and California Partnership Academies (CPA), Gifted and Talented Education (GATE), a 24/7 laptop program, and many other services.

**ELEMENTARY SCHOOLS**

Agua Caliente Elementary  
Bubbling Wells Elementary  
Cahuilla Elementary  
Della S. Lindley Elementary  
Katherine Finchy Elementary  
Rancho Mirage Elementary  
Sunny Sands Elementary  
Vista Del Monte Elementary

Bella Vista Elementary  
Cabot Yerxa Elementary  
Cathedral City Elementary  
Julius Corsini Elementary  
Landau Elementary  
Rio Vista Elementary  
Two Bunch Palms Elementary

**MIDDLE SCHOOLS**

Desert Springs Middle School  
Nellie N. Coffman Middle School  
Raymond Cree Middle School

James Workman Middle School  
Painted Hills Middle School

**HIGH SCHOOLS**

Cathedral City High School  
Palm Springs High School

Desert Hot Springs High School  
Rancho Mirage High School

**ALTERNATIVE/CONTINUATION SCHOOLS**

Desert Learning Academy  
Mt. San Jacinto High School

**CHARTER SCHOOLS**

Cielo Vista Charter Schools (K-8)

**PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2024-25**

The governing board of the district consists of five elected members who are elected by trustee areas every four years. Members of the Board elect a President and Clerk each year. The day-to-day affairs of the district are the responsibility of the Superintendent.

**Board Members**

**Term**

- |                                |      |
|--------------------------------|------|
| • Madonna Gerrell, President   | 2024 |
| • Karen Cornett, Clerk         | 2026 |
| • John Gerardi, Member         | 2026 |
| • Sergio Espericueta, Member   | 2024 |
| • Charlie E. Ervin Jr., Member | 2026 |

**Cabinet Members**

- Tony Signoret, Ed.D., Superintendent
- Simone Kovats, Ed.D., Assistant Superintendent, Educational Services
- Jeff Simmons, Assistant Superintendent, Business Services
- Clayton Hill, Assistant Superintendent, Human Resources

**Budget Calendar – 2024-25**

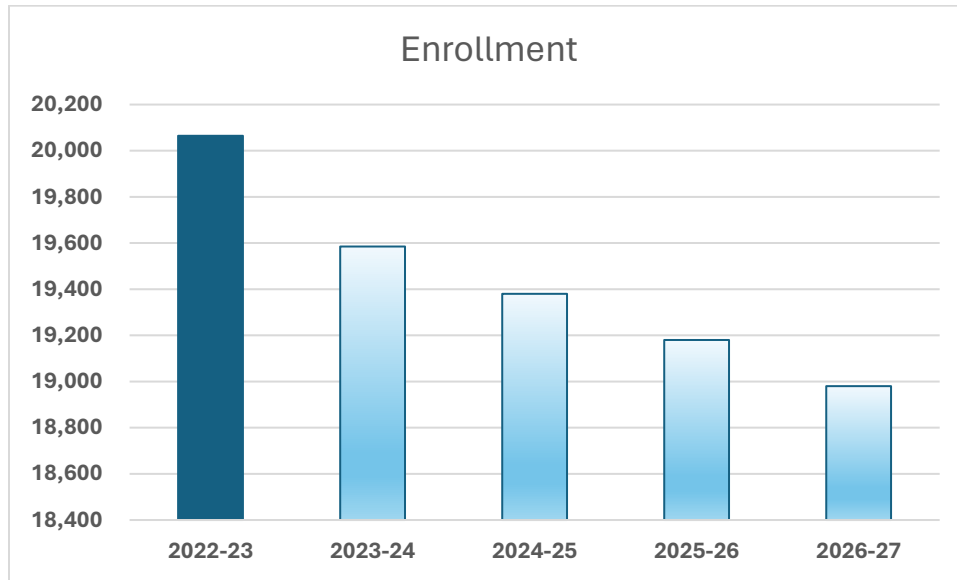
The following dates represent board meeting dates where key budgetary information is presented to the Board of Education for information and/or action, as necessary.

Public Hearing for Budget – June 2024 Adopt  
Budget – June 2024  
Unaudited Actuals (prior year) – September 2024  
First Interim Financial Report – December 2024  
Second Interim Financial Report – March 2025

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2024-25

**Enrollment Projections**

Projected enrollment for TK-12 CBEDS is 19,380. TK-12 enrollment is projected to continue to decline thru fiscal year 2026-27.



Projected 2024-25 Enrollment by Grade Span

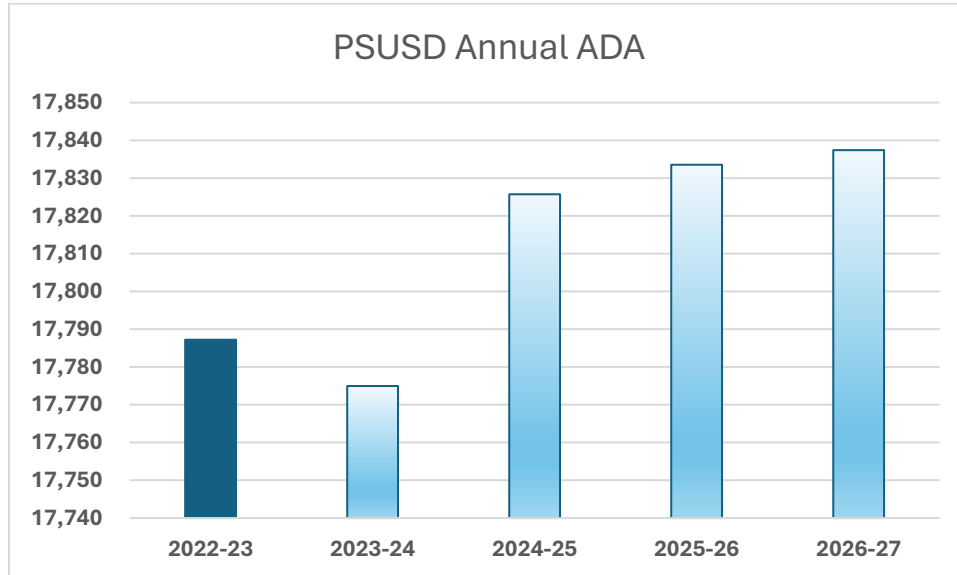
TK-3	4-6	7-8	9-12	Total
5,669	4,425	2,801	6,485	19,380

Although enrollment projections are used to estimate the facilities and staffing needs, state funding is provided to the District based on average daily attendance.

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2024-25

**Average Daily Attendance**

Average Daily Attendance (ADA) for 2024-25 is projected to be 92% of CBEDS. The TK-12 Annual Average Daily Attendance for 2024-25 is projected to be 17,826.



ADA projections are used to calculate the Local Control Funding Formula (LCFF) Revenues for TK-12 grade spans and charter school programs. Although the District's enrollment is expected to decline, the average daily attendance is expected to increase due to initiatives taken by PSUSD administration to address chronic absenteeism.

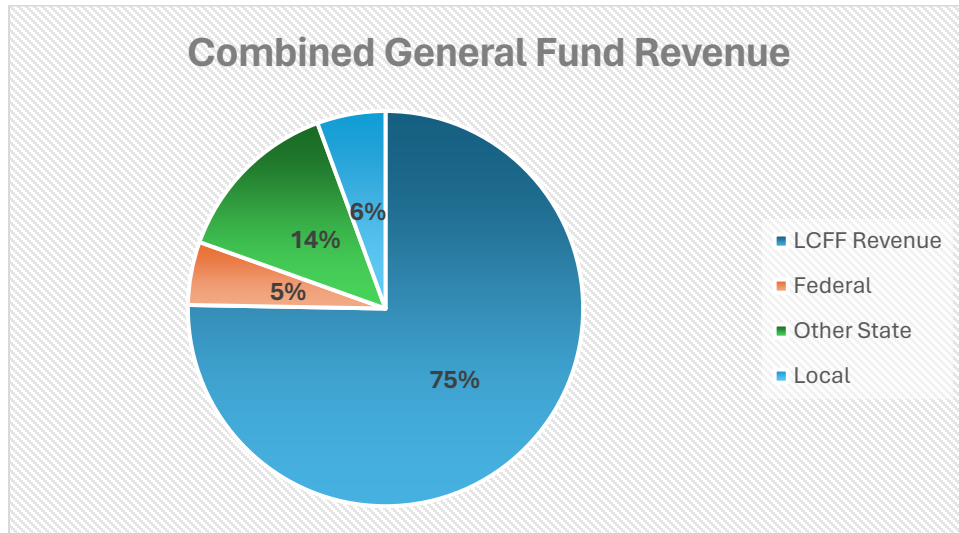
**TK-12 Annual ADA by Grade Span**

Fiscal Year	TK-3	4-6	7-8	9-12	Total
2022-23	5,275	3,976	2,559	5,978	17,787
2023-24*	5,199	4,059	2,569	5,948	17,775
2024-25*	5,214	4,070	2,577	5,965	17,826
2025-26*	5,216	4,072	2,578	5,967	17,834
2026-27*	5,217	4,073	2,578	5,968	17,837

\*Projected

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2024-25

**COMBINED GENERAL FUND REVENUES**



**Revenue Budget Summary**

The pie chart above indicates that 75% of the Combined General Fund (unrestricted and restricted) budget stems from LCFF, 5% from federal funding, 14% from other state revenues and 6% from local revenues.

**Local Control Funding Formula (LCFF)**

For school districts and charter schools, the LCFF creates base, grade span adjustments, supplemental, and concentration grants. The LCFF Revenue is funded by property tax receipts (local sources), the Education Protection Account (EPA), and the balance is provided to the District as a state apportionment. When calculating the total LCFF entitlement for 2024-25 the following calculation factors were assumed based on a 0.76% Cost of Living Adjustment (COLA) and a 3-year average ADA.

Grade Span	Base	Grade Span Adjustment	Supplemental	Concentration
Grades TK-3	9,994	1,039	2,129	2,976
Grades 4-6	10,146		1,958	2,737
Grades 7-8	10,446		2,016	2,818
Grades 9-12	12,106	315	2,397	3,351

**PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2024-25**

The LCFF model provides supplemental and concentration grant funding in addition to base and grade span funding targeted for increasing or improving services to students in need. Under the formula, each English learner, Low Income student, and foster youth are identified on the CBEDS day and provide the unduplicated (counted once) percentage for the District. For 2024-25 projection purposes, the three-year average of 96.50%. The projections for the unduplicated percentage are factored using a rolling three-year average.

Supplemental funding represents an additional 20% of the base and grade span adjustment prorated by the unduplicated percentage established.

Districts that have students in need populations exceeding 55% of their enrollment receive concentration funding. The formula for concentration funding adds an additional 65% of the adjusted target base grant for percentage points above the 55% threshold.

The LCFF Revenue includes three existing programs – Targeted Instructional Improvement Block Grant (TIIG), Home-to-School (HTS) Transportation and Transitional Kindergarten (TK)– as add-ons to the base rate funding. TK must be offered to 4-year-olds with varying birthdates each year until full implementation in 2025-26. Districts must also maintain a 12:1 adult to student ratio in the TK classrooms, a condition of receiving the add-on amount.

Using the LCFF calculator provided by the Fiscal Crisis & Management Assistance Team (FCMAT), a state supported agency, the following factors were used to prepare the 2024-25 Budget Assumptions.

<b>Components of LCFF Entitlement</b>	
<b>Base Grant</b>	<b>\$ 197,376,761</b>
Grade Span Adjustment	7,516,170
Supplemental Grant	39,544,335
Concentration Grant	55,269,868
Add-ons: Targeted Instructional Improvement Block Grant	97,811
Add-ons: Home-to-School Transportation	2,183,236
Add-ons: Transitional Kindergarten	1,460,066
	<b>\$ 303,448,247</b>

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2024-25

**Federal Revenue Main Sources**

Title I, Part A, Basic Grant Low Income	\$9,233,340
Title II, Part A, Teacher Quality	\$1,047,579
Special Ed: IDEA Basic Local Assistance	\$3,707,574
Head Start	\$4,934,892

**Other State Revenue Main Sources**

Expanded Learning Opportunities Grant	\$21,984,790
Arts and Music in Schools (Prop 28)	\$3,828,454
Lottery (Unrestricted)	\$3,155,152
After School Education and Safety (ASES)	\$3,077,804
Transportation Supplemental	\$2,943,364

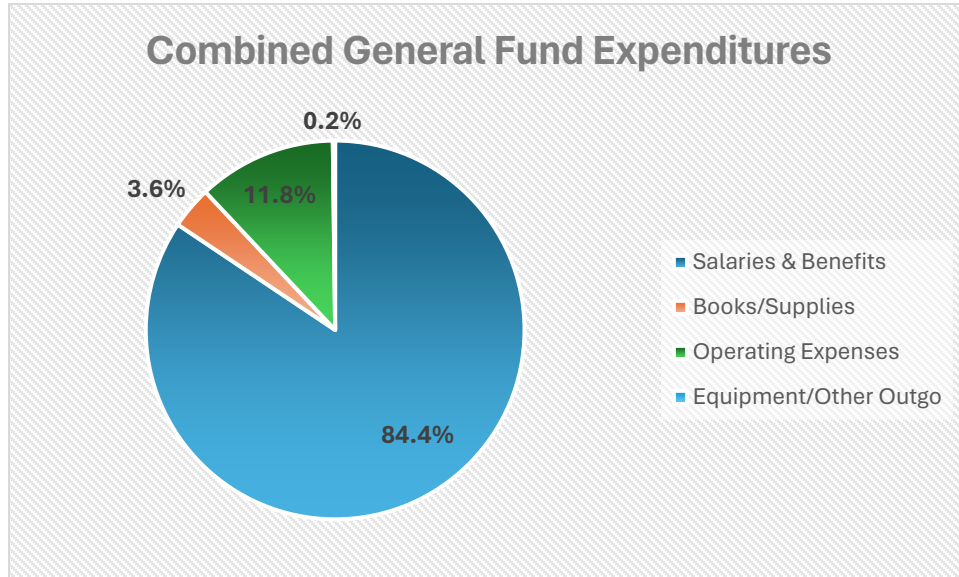
**Local Revenue Main Sources**

Special Ed Funding from SELPA	\$17,622,571
Medi-Cal Administration Activities (SMAA)	\$1,473,534
Mental Health Program (MHP)	\$733,082
Medi-Cal Billing Option	\$650,000



PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2024-25

**COMBINED GENERAL FUND EXPENDITURES**



**Expenditure Budget Summary**

The pie chart above indicates that 84.4% of the Combined General Fund budget is allocated to salaries & benefits/fixed charges for district employees, 3.6% is allocated to supplies, 11.8% is allocated to operating expenses and 0.2% to equipment.

**Salaries – District Employees**

**Certificated Salaries (1000s)**

Unrestricted General Fund	\$132,255,004
Restricted General Fund	\$33,900,280

**Classified Salaries (2000s)**

Unrestricted General Fund	\$45,174,752
Restricted General Fund	\$24,851,988

**PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2024-25**

The certificated bargaining unit employees are represented by the Palm Springs Teachers Association (PSTA), with a current contract in effect through June 30, 2025.

The classified bargaining unit employees are represented by the California Teamsters, Public Professional and Medical Employees Union, Local 911, with a current contract in effect through June 30, 2025.

Annual Costs by Bargaining Unit (all funds):

<b>Bargaining Unit</b>	<b>Salaries</b>	<b>Fixed Costs</b>	<b>Health &amp; Welfare</b>	<b>Total Amount Budgeted</b>
<b>PSTA</b>	142,268,172	36,062,329	23,291,350	201,621,851
<b>Teamsters</b>	61,962,824	24,352,108	17,895,474	104,210,406
<b>Management - Confidential</b>	35,208,179	10,699,109	4,553,090	50,460,378

### **Step & Column Increase**

The 2024-25 budget includes the cost of step advancement for all employee groups. Column increases are based on further educational units and are calculated on an individual basis. The chart below shows step increase assumptions:

Step Calculation

Certificated Increases (Estimated Cost of 1% = \$1,726,276)	\$2,150,357
Classified Increases (Estimated Cost of 1% = \$840,551)	\$745,208
Management/Confidential Increases (Estimated Costs of 1% = \$447,420)	\$351,083

### **Certificated Staffing Formulas**

Regular Classroom Teachers – Maximum projected staffing for classroom teachers are listed below:

Grades TK-3	One classroom teacher for each 24 students enrolled.
Grades 4-5	One classroom teacher for each 32 students enrolled.
Grades 6-8	One classroom teacher for each 35 students enrolled.
Grades 9-12	One classroom teacher for each 36 students enrolled.

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2024-25

**Fixed Costs/Benefits (3000)**

This classification is used to account for contributions to employee retirement plans, health and welfare benefits, state unemployment insurance, social security, Medicare and workers' comp associated with certificated and classified personnel salaries.

**2024-25 Budget**

Unrestricted General Fund      \$80,703,077

Restricted General Fund        \$46,001,753

The chart below shows the 2024-25 percent budgeted for each fixed cost category:

STRS	PERS	Medicare	Unemployment	Worker's Comp	OASDI	OPEB
19.10%	27.80%	1.45%	0.05%	3.13%	6.20%	1.34%

**Retirement Contributions**

The chart below shows the CalSTRS & CalPERS anticipated rate increases used in projecting the employer costs:

Retirement Agency	2023-24	2024-25	2025-26	2026-27
CalSTRS %	19.10%	19.10%	19.10%	19.10%
CalSTRS Projected District Cost GF	30,986,256	31,449,201	31,202,812	31,203,479
CalSTRS Year-Over-Year Increase	3,826,942	462,945	(246,389)	667
CalPERS %	26.68%	27.80%	28.50%	28.90%
CalPERS Projected District Cost GF	17,603,314	19,258,035	17,947,653	18,249,547
CalPERS Year-Over-Year Increase	2,798,820	1,654,721	(1,310,382)	301,894

**Annual 2024-25 Health & Welfare Cap**

PSTA	\$18,425
Teamsters I	\$19,734
Teamsters II	\$18,755
Management/Confidential	\$18,425

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2024-25

**Operating Expenditures**

**School Site Allocations**

Each school site receives discretionary allocations from the general fund, title I, lottery, LCAP, etc. based on the number of students enrolled. This discretionary funding is used by the District's sites for additional salaries & benefits, site supplies, stipends, additional technology, additional professional development, additional furniture, and reprographics. School site formulas for unrestricted general fund discretionary allocations are calculated at the following rates per student enrolled:

Elementary School Level	\$34
Middle School Level	\$40
High School Level	\$61
Continuation School Level	\$92
Independent Study Center	\$49

**Books and Supplies (4000s)**

Expenditures recorded here are for the purchase of materials for all areas including instruction, technology, transportation, maintenance, and operations.

**2024-25 Budget**

Unrestricted General Fund	\$7,154,959
Restricted General Fund	\$8,346,305

**Services and Other Operating Expenses (5000s)**

This classification is used to record expenditures for services, rents, leases, contracts, dues, travel, insurance, utilities, and legal expenses.

**2024-25 Budget**

Unrestricted General Fund	\$30,953,189
Restricted General Fund	\$19,812,620

**Capital Outlay (6000s)**

Expenditures are for the purposes of sites, buildings, and capitalized equipment.

**2024-25 Budget**

Unrestricted General Fund	\$263,964
Restricted General Fund	\$330,000

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2024-25

**Program/Fund Support (7000s)**

This classification is used to account for the indirect cost that can be charged to categorical programs or other funds for the support provided by the general fund.

Combined Unrestricted/Restricted Other Outgo (Including Indirect Transfers)	\$1,898,136
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**Transfer In (8900-8929)**

The following funds are anticipated to be transferred into the General Fund from other PSUSD District Funds during the 2024-25 fiscal year:

One-Time Borrowing (Special Reserve Fund)	\$12,000,000
Routine Repairs & Maintenance Operation Expenses	\$5,645,706
Technology Replacement Funds (Capital Outlay Fund)	\$2,000,000
Cielo Vista Charter Special Ed Contribution	\$1,247,368

**Transfer Out (7600-7629)**

The following funds are anticipated to be transferred out of the General Fund to other PSUSD District Funds during the 2024-25 fiscal year:

Transfer to Teamsters Health & Welfare Pool	\$346,587
Transfer to Property & Liability Fund	\$2,932,448
Transfer to Nutrition Services Fund LCAP Calculations	\$5,000

**Contributions (8980-8999)**

The following contributions are anticipated to be made between the unrestricted and restricted General Funds:

Special Ed Contribution	\$33,132,354
Routine Repairs & Maintenance Salaries & Benefits	\$12,486,629

**Multi-Year Projections**

The multi-year projections are developed based on the planning factors provided by Fiscal Crisis & Management Assistance Team, School Services of California, and/or recommendations by the Riverside County Superintendent of Schools.



# Adopted Budget 2024/2025

State SACs Report



June 25, 2024

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: www.psusd.us

Date: June 11, 2024

Adoption Date: June 25, 2024

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

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 150 District Center Drive,  
Palm Springs, CA 92264

Date: June 11, 2024

Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: Tony Carrillo

Title: Director, Fiscal Services

Telephone: 760-883-2710 ext. 4806053

E-mail: tcarrillo@psusd.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	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	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 X n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • 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



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:

RSRMA-Riverside Schools Risk Management Authority - Managed by Keenan & Associates Telephone: 951-715-0190

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

Signed

Date of Meeting: June 25, 2024

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Renee Brunelle
Title:	Director, Risk Management
Telephone:	760-883-2715
E-mail:	rbrunelle@psusd.us

G = General  
Ledger Data; S =  
Supplemental  
Data

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

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

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

			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	314,691,438.00	0.00	314,691,438.00	303,448,247.00	0.00	303,448,247.00	-3.6%
2) Federal Revenue		8100-8299	126,438.00	97,044,936.00	97,171,374.00	83,292.00	20,771,678.00	20,854,970.00	-78.5%
3) Other State Revenue		8300-8599	6,333,392.00	70,189,816.00	76,523,208.00	6,988,166.00	49,177,450.00	56,165,616.00	-26.6%
4) Other Local Revenue		8600-8799	11,279,227.00	29,614,096.00	40,893,323.00	3,885,865.00	18,667,943.00	22,553,808.00	-44.8%
5) TOTAL, REVENUES			332,430,495.00	196,848,848.00	529,279,343.00	314,405,570.00	88,617,071.00	403,022,641.00	-23.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	124,848,567.00	41,146,345.00	165,994,912.00	132,255,004.00	33,900,280.00	166,155,284.00	0.1%
2) Classified Salaries		2000-2999	44,714,458.00	24,129,052.00	68,843,510.00	45,174,752.00	24,851,988.00	70,026,740.00	1.7%
3) Employee Benefits		3000-3999	75,858,339.00	45,184,872.00	121,043,211.00	80,703,077.00	46,001,753.00	126,704,830.00	4.7%
4) Books and Supplies		4000-4999	10,101,505.00	34,696,923.00	44,798,428.00	7,154,959.00	8,346,305.00	15,501,264.00	-65.4%
5) Services and Other Operating Expenditures		5000-5999	34,342,165.00	33,027,735.00	67,369,900.00	30,953,189.00	19,812,620.00	50,765,809.00	-24.6%
6) Capital Outlay		6000-6999	1,832,677.00	47,352,656.00	49,185,333.00	263,964.00	330,000.00	593,964.00	-98.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	252,767.00	0.00	252,767.00	254,000.00	0.00	254,000.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,141,520.00)	2,568,899.00	(1,572,621.00)	(3,575,086.00)	1,422,950.00	(2,152,136.00)	36.9%
9) TOTAL, EXPENDITURES			287,808,958.00	228,106,482.00	515,915,440.00	293,183,859.00	134,665,896.00	427,849,755.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			44,621,537.00	(31,257,634.00)	13,363,903.00	21,221,711.00	(46,048,825.00)	(24,827,114.00)	-285.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	9,904,762.00	1,067,223.00	10,971,985.00	17,645,706.00	3,247,368.00	20,893,074.00	90.4%
b) Transfers Out		7600-7629	9,351,593.00	0.00	9,351,593.00	3,284,035.00	0.00	3,284,035.00	-64.9%
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	(36,863,591.00)	36,863,591.00	0.00	(45,618,983.00)	45,618,983.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,310,422.00)	37,930,814.00	1,620,392.00	(31,257,312.00)	48,866,351.00	17,609,039.00	986.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			8,311,115.00	6,673,180.00	14,984,295.00	(10,035,601.00)	2,817,526.00	(7,218,075.00)	-148.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	51,195,445.00	93,671,004.00	144,866,449.00	59,506,560.00	100,344,184.00	159,850,744.00	10.3%
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)			51,195,445.00	93,671,004.00	144,866,449.00	59,506,560.00	100,344,184.00	159,850,744.00	10.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,195,445.00	93,671,004.00	144,866,449.00	59,506,560.00	100,344,184.00	159,850,744.00	10.3%
2) Ending Balance, June 30 (E + F1e)			59,506,560.00	100,344,184.00	159,850,744.00	49,470,959.00	103,161,710.00	152,632,669.00	-4.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	100,344,184.00	100,344,184.00	0.00	103,161,710.00	103,161,710.00	2.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	15,782,212.00	0.00	15,782,212.00	27,782,212.00	0.00	27,782,212.00	76.0%
d) Assigned									
Other Assignments		9780	27,816,337.00	0.00	27,816,337.00	8,604,733.00	0.00	8,604,733.00	-69.1%
Textbooks	0000	9780	5,604,747.00		5,604,747.00			0.00	
Operational Expectations	0000	9780	18,773,422.00		18,773,422.00			0.00	
Operational Expectations	1100	9780	3,438,168.00		3,438,168.00			0.00	
Textbooks	0000	9780			0.00	5,604,747.00		5,604,747.00	
Operational Expectations	0000	9780			0.00	44,596.00		44,596.00	
Operational Expectations	1100	9780			0.00	2,955,390.00		2,955,390.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,758,011.00	0.00	15,758,011.00	12,934,014.00	0.00	12,934,014.00	-17.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	59,356,560.00	100,344,184.00	159,700,744.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	50,000.00	0.00	50,000.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			59,506,560.00	100,344,184.00	159,850,744.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			59,506,560.00	100,344,184.00	159,850,744.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	190,196,193.00	0.00	190,196,193.00	182,424,842.00	0.00	182,424,842.00	-4.1%
Education Protection Account State Aid - Current Year		8012	60,776,632.00	0.00	60,776,632.00	58,543,042.00	0.00	58,543,042.00	-3.7%
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	433,705.00	0.00	433,705.00	525,000.00	0.00	525,000.00	21.1%
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	48,274,368.00	0.00	48,274,368.00	48,274,368.00	0.00	48,274,368.00	0.0%
Unsecured Roll Taxes		8042	3,021,184.00	0.00	3,021,184.00	3,021,184.00	0.00	3,021,184.00	0.0%
Prior Years' Taxes		8043	3,284,949.00	0.00	3,284,949.00	3,284,949.00	0.00	3,284,949.00	0.0%
Supplemental Taxes		8044	2,132,995.00	0.00	2,132,995.00	213,450.00	0.00	213,450.00	-90.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,671,827.00)	0.00	(5,671,827.00)	(4,671,827.00)	0.00	(4,671,827.00)	-17.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,371,343.00	0.00	14,371,343.00	13,961,343.00	0.00	13,961,343.00	-2.9%
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			316,819,542.00	0.00	316,819,542.00	305,576,351.00	0.00	305,576,351.00	-3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,128,104.00)	0.00	(2,128,104.00)	(2,128,104.00)	0.00	(2,128,104.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			314,691,438.00	0.00	314,691,438.00	303,448,247.00	0.00	303,448,247.00	-3.6%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,803,100.00	3,803,100.00	0.00	3,724,808.00	3,724,808.00	-2.1%
Special Education Discretionary Grants		8182	0.00	892,855.00	892,855.00	0.00	58,162.00	58,162.00	-93.5%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Contracts Between LEAs		8285	0.00	5,857,255.00	5,857,255.00	0.00	4,934,892.00	4,934,892.00	-15.7%
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		13,732,115.00	13,732,115.00		9,233,340.00	9,233,340.00	-32.8%
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		2,244,841.00	2,244,841.00		1,047,579.00	1,047,579.00	-53.3%
Title III, Immigrant Student Program	4201	8290		111,686.00	111,686.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		1,362,145.00	1,362,145.00		716,239.00	716,239.00	-47.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		3,040,311.00	3,040,311.00		810,481.00	810,481.00	-73.3%
Career and Technical Education	3500-3599	8290		337,759.00	337,759.00		246,177.00	246,177.00	-27.1%
All Other Federal Revenue	All Other	8290	126,438.00	65,662,869.00	65,789,307.00	83,292.00	0.00	83,292.00	-99.9%
TOTAL, FEDERAL REVENUE			126,438.00	97,044,936.00	97,171,374.00	83,292.00	20,771,678.00	20,854,970.00	-78.5%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	877,747.00	0.00	877,747.00	889,650.00	0.00	889,650.00	1.4%
Lottery - Unrestricted and Instructional Materials		8560	3,144,168.00	1,402,943.00	4,547,111.00	3,155,152.00	1,283,452.00	4,438,604.00	-2.4%
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		3,130,925.00	3,130,925.00		3,077,804.00	3,077,804.00	-1.7%
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		1,499,449.00	1,499,449.00		483,249.00	483,249.00	-67.8%
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	2,311,477.00	64,156,499.00	66,467,976.00	2,943,364.00	44,332,945.00	47,276,309.00	-28.9%
TOTAL, OTHER STATE REVENUE			6,333,392.00	70,189,816.00	76,523,208.00	6,988,166.00	49,177,450.00	56,165,616.00	-26.6%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	139,038.00	0.00	139,038.00	119,837.00	0.00	119,837.00	-13.8%
Interest		8660	3,399,387.00	0.00	3,399,387.00	569,412.00	0.00	569,412.00	-83.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,305,168.00	0.00	3,305,168.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	3,345,687.00	3,345,687.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,178,358.00	7,783,633.00	11,961,991.00	3,196,616.00	650,000.00	3,846,616.00	-67.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	257,276.00	0.00	257,276.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		18,484,776.00	18,484,776.00		18,017,943.00	18,017,943.00	-2.5%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,279,227.00	29,614,096.00	40,893,323.00	3,885,865.00	18,667,943.00	22,553,808.00	-44.8%
TOTAL, REVENUES			332,430,495.00	196,848,848.00	529,279,343.00	314,405,570.00	88,617,071.00	403,022,641.00	-23.9%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	100,016,953.00	32,898,917.00	132,915,870.00	105,010,920.00	28,302,225.00	133,313,145.00	0.3%
Certificated Pupil Support Salaries		1200	9,154,497.00	3,379,102.00	12,533,599.00	9,928,223.00	2,797,299.00	12,725,522.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	12,939,961.00	2,780,263.00	15,720,224.00	14,927,738.00	1,288,131.00	16,215,869.00	3.2%
Other Certificated Salaries		1900	2,737,156.00	2,088,063.00	4,825,219.00	2,388,123.00	1,512,625.00	3,900,748.00	-19.2%
TOTAL, CERTIFICATED SALARIES			124,848,567.00	41,146,345.00	165,994,912.00	132,255,004.00	33,900,280.00	166,155,284.00	0.1%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	3,775,179.00	11,800,255.00	15,575,434.00	4,211,535.00	12,533,809.00	16,745,344.00	7.5%
Classified Support Salaries		2200	16,482,771.00	8,441,597.00	24,924,368.00	16,140,932.00	8,731,030.00	24,871,962.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	5,994,268.00	573,165.00	6,567,433.00	6,244,803.00	471,943.00	6,716,746.00	2.3%
Clerical, Technical and Office Salaries		2400	15,680,259.00	3,153,164.00	18,833,423.00	15,621,685.00	3,079,363.00	18,701,048.00	-0.7%
Other Classified Salaries		2900	2,781,981.00	160,871.00	2,942,852.00	2,955,797.00	35,843.00	2,991,640.00	1.7%
TOTAL, CLASSIFIED SALARIES			44,714,458.00	24,129,052.00	68,843,510.00	45,174,752.00	24,851,988.00	70,026,740.00	1.7%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	23,472,333.00	20,949,363.00	44,421,696.00	25,145,060.00	21,216,979.00	46,362,039.00	4.4%
PERS		3201-3202	11,197,995.00	6,405,319.00	17,603,314.00	12,159,199.00	7,098,836.00	19,258,035.00	9.4%
OASDI/Medicare/Alternative		3301-3302	5,288,364.00	2,503,143.00	7,791,507.00	5,470,500.00	2,443,749.00	7,914,249.00	1.6%
Health and Welfare Benefits		3401-3402	28,306,385.00	12,402,356.00	40,708,741.00	29,865,071.00	12,587,190.00	42,452,261.00	4.3%
Unemployment Insurance		3501-3502	85,335.00	43,001.00	128,336.00	89,196.00	29,367.00	118,563.00	-7.6%
Workers' Compensation		3601-3602	5,317,299.00	2,043,165.00	7,360,464.00	5,590,226.00	1,840,708.00	7,430,934.00	1.0%
OPEB, Allocated		3701-3702	2,190,628.00	838,525.00	3,029,153.00	2,383,825.00	784,924.00	3,168,749.00	4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			75,858,339.00	45,184,872.00	121,043,211.00	80,703,077.00	46,001,753.00	126,704,830.00	4.7%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	15,214.00	1,212,510.00	1,227,724.00	10,580.00	1,552,347.00	1,562,927.00	27.3%
Books and Other Reference Materials		4200	72,042.00	931,932.00	1,003,974.00	53,051.00	2,300.00	55,351.00	-94.5%
Materials and Supplies		4300	7,396,526.00	30,572,819.00	37,969,345.00	6,177,956.00	6,309,350.00	12,487,306.00	-67.1%
Noncapitalized Equipment		4400	2,617,723.00	1,944,837.00	4,562,560.00	913,372.00	404,308.00	1,317,680.00	-71.1%
Food		4700	0.00	34,825.00	34,825.00	0.00	78,000.00	78,000.00	124.0%
TOTAL, BOOKS AND SUPPLIES			10,101,505.00	34,696,923.00	44,798,428.00	7,154,959.00	8,346,305.00	15,501,264.00	-65.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	16,802,988.00	16,802,988.00	0.00	12,681,837.00	12,681,837.00	-24.5%
Travel and Conferences		5200	941,317.00	766,591.00	1,707,908.00	784,644.00	451,922.00	1,236,566.00	-27.6%
Dues and Memberships		5300	144,298.00	28,987.00	173,285.00	69,305.00	14,922.00	84,227.00	-51.4%
Insurance	5400 - 5450		46,550.00	63,373.00	109,923.00	33,758.00	6,556.00	40,314.00	-63.3%
Operations and Housekeeping Services		5500	9,247,991.00	29,635.00	9,277,626.00	9,488,882.00	14,027.00	9,502,909.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,351,714.00	1,380,887.00	3,732,601.00	2,022,127.00	1,005,150.00	3,027,277.00	-18.9%



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 Direct Costs		5710	(359,994.00)	359,994.00	0.00	(63,797.00)	63,797.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,008.00)	0.00	(1,008.00)	(1,000.00)	0.00	(1,000.00)	-0.8%
Professional/Consulting Services and Operating Expenditures		5800	20,987,548.00	12,845,478.00	33,833,026.00	17,616,944.00	5,573,709.00	23,190,653.00	-31.5%
Communications		5900	983,749.00	749,802.00	1,733,551.00	1,002,326.00	700.00	1,003,026.00	-42.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,342,165.00	33,027,735.00	67,369,900.00	30,953,189.00	19,812,620.00	50,765,809.00	-24.6%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	18,564,813.00	18,564,813.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,165,679.00	22,569,810.00	23,735,489.00	80,000.00	160,000.00	240,000.00	-99.0%
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	143,747.00	535,524.00	679,271.00	2,000.00	0.00	2,000.00	-99.7%
Equipment Replacement		6500	177,000.00	1,164,772.00	1,341,772.00	109,000.00	170,000.00	279,000.00	-79.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	346,251.00	4,517,737.00	4,863,988.00	72,964.00	0.00	72,964.00	-98.5%
TOTAL, CAPITAL OUTLAY			1,832,677.00	47,352,656.00	49,185,333.00	263,964.00	330,000.00	593,964.00	-98.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	5,767.00	0.00	5,767.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	247,000.00	0.00	247,000.00	254,000.00	0.00	254,000.00	2.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	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)			252,767.00	0.00	252,767.00	254,000.00	0.00	254,000.00	0.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,568,899.00)	2,568,899.00	0.00	(1,422,950.00)	1,422,950.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,572,621.00)	0.00	(1,572,621.00)	(2,152,136.00)	0.00	(2,152,136.00)	36.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,141,520.00)	2,568,899.00	(1,572,621.00)	(3,575,086.00)	1,422,950.00	(2,152,136.00)	36.9%
TOTAL, EXPENDITURES			287,808,958.00	228,106,482.00	515,915,440.00	293,183,859.00	134,665,896.00	427,849,755.00	-17.1%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	2,529,553.00	0.00	2,529,553.00	12,000,000.00	0.00	12,000,000.00	374.4%
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	7,375,209.00	1,067,223.00	8,442,432.00	5,645,706.00	3,247,368.00	8,893,074.00	5.3%
(a) TOTAL, INTERFUND TRANSFERS IN			9,904,762.00	1,067,223.00	10,971,985.00	17,645,706.00	3,247,368.00	20,893,074.00	90.4%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	6,441,181.00	0.00	6,441,181.00	0.00	0.00	0.00	-100.0%
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	2,910,412.00	0.00	2,910,412.00	3,284,035.00	0.00	3,284,035.00	12.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,351,593.00	0.00	9,351,593.00	3,284,035.00	0.00	3,284,035.00	-64.9%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									

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)	
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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(36,863,591.00)	36,863,591.00	0.00	(45,618,983.00)	45,618,983.00	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			(36,863,591.00)	36,863,591.00	0.00	(45,618,983.00)	45,618,983.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(36,310,422.00)	37,930,814.00	1,620,392.00	(31,257,312.00)	48,866,351.00	17,609,039.00	986.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,748,200.63	1,748,200.63	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,748,200.63	1,748,200.63	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,748,200.63	1,748,200.63	0.0%
2) Ending Balance, June 30 (E + F1e)			1,748,200.63	1,748,200.63	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	1,748,200.63	1,748,200.63	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/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%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
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%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	12,374,861.00	12,621,964.00	2.0%
2) Federal Revenue		8100-8299	283,044.00	0.00	-100.0%
3) Other State Revenue		8300-8599	3,055,072.00	2,457,649.00	-19.6%
4) Other Local Revenue		8600-8799	440,325.00	60,200.00	-86.3%
5) TOTAL, REVENUES			16,153,302.00	15,139,813.00	-6.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	5,994,549.00	5,925,632.00	-1.1%
2) Classified Salaries		2000-2999	1,289,217.00	1,614,101.00	25.2%
3) Employee Benefits		3000-3999	3,753,926.00	4,077,357.00	8.6%
4) Books and Supplies		4000-4999	3,520,363.00	440,136.00	-87.5%
5) Services and Other Operating Expenditures		5000-5999	2,015,025.00	2,051,954.00	1.8%
6) Capital Outlay		6000-6999	156,518.00	145,184.00	-7.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	812,991.00	1,266,083.00	55.7%
9) TOTAL, EXPENDITURES			17,542,589.00	15,520,447.00	-11.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,389,287.00)	(380,634.00)	-72.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,067,223.00	1,247,368.00	16.9%
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			(1,067,223.00)	(1,247,368.00)	16.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,456,510.00)	(1,628,002.00)	-33.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,875,570.00	6,419,060.00	-27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,875,570.00	6,419,060.00	-27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,875,570.00	6,419,060.00	-27.7%
2) Ending Balance, June 30 (E + F1e)			6,419,060.00	4,791,058.00	-25.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	1,500.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,599,302.00	2,088,097.00	-19.7%
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	3,818,258.00	2,701,461.00	-29.2%
LCAP	0000	9780	81,776.00		
Operational Expecations	0000	9780	3,526,457.00		
Operational Expectations	1100	9780	210,025.00		
Operational Expectations	0000	9780		2,491,436.00	
Operational Expectations	1100	9780		210,025.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,417,560.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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		
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			6,419,060.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			6,419,060.00		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	7,870,684.00	8,064,163.00	2.5%
Education Protection Account State Aid - Current Year		8012	2,476,933.00	2,530,557.00	2.2%
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	2,027,244.00	2,027,244.00	0.0%
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			12,374,861.00	12,621,964.00	2.0%
<b>FEDERAL REVENUE</b>					
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	0.00	0.00	0.0%
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	283,044.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			283,044.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,023.00	16,405.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	215,905.00	204,242.00	-5.4%
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	2,823,144.00	2,237,002.00	-20.8%
TOTAL, OTHER STATE REVENUE			3,055,072.00	2,457,649.00	-19.6%
<b>OTHER LOCAL REVENUE</b>					
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	205,000.00	60,000.00	-70.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	234,845.00	0.00	-100.0%
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	480.00	200.00	-58.3%
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			440,325.00	60,200.00	-86.3%
TOTAL, REVENUES			16,153,302.00	15,139,813.00	-6.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	5,295,102.00	5,225,477.00	-1.3%
Certificated Pupil Support Salaries		1200	219,375.00	222,883.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	480,072.00	477,272.00	-0.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,994,549.00	5,925,632.00	-1.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	455,318.00	688,559.00	51.2%
Classified Support Salaries		2200	393,279.00	467,104.00	18.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	312,607.00	327,770.00	4.9%
Other Classified Salaries		2900	128,013.00	130,668.00	2.1%
TOTAL, CLASSIFIED SALARIES			1,289,217.00	1,614,101.00	25.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,587,442.00	1,647,604.00	3.8%
PERS		3201-3202	353,904.00	462,545.00	30.7%
OASDI/Medicare/Alternative		3301-3302	193,021.00	213,743.00	10.7%
Health and Welfare Benefits		3401-3402	1,292,484.00	1,412,749.00	9.3%
Unemployment Insurance		3501-3502	3,661.00	3,766.00	2.9%
Workers' Compensation		3601-3602	229,453.00	236,221.00	2.9%
OPEB, Allocated		3701-3702	93,961.00	100,729.00	7.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,753,926.00	4,077,357.00	8.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	7,000.00	85,000.00	1,114.3%
Books and Other Reference Materials		4200	6,044.00	0.00	-100.0%
Materials and Supplies		4300	3,290,034.00	339,136.00	-89.7%
Noncapitalized Equipment		4400	217,285.00	16,000.00	-92.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,520,363.00	440,136.00	-87.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	911,966.00	1,175,000.00	28.8%
Travel and Conferences		5200	121,103.00	70,500.00	-41.8%
Dues and Memberships		5300	6,852.00	5,000.00	-27.0%
Insurance		5400-5450	5,650.00	1,000.00	-82.3%
Operations and Housekeeping Services		5500	241,376.00	241,335.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,789.00	19,075.00	-73.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8.00	(500.00)	-6,350.0%
Professional/Consulting Services and Operating Expenditures		5800	650,285.00	537,144.00	-17.4%
Communications		5900	6,996.00	3,400.00	-51.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,015,025.00	2,051,954.00	1.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	66,925.00	145,184.00	116.9%
Buildings and Improvements of Buildings		6200	89,593.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			156,518.00	145,184.00	-7.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	812,991.00	1,266,083.00	55.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			812,991.00	1,266,083.00	55.7%
TOTAL, EXPENDITURES			17,542,589.00	15,520,447.00	-11.5%
<b>INTERFUND TRANSFERS</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	1,067,223.00	1,247,368.00	16.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,067,223.00	1,247,368.00	16.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,067,223.00)	(1,247,368.00)	16.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	330,986.00	343,789.00	3.9%
4) Other Local Revenue		8600-8799	12,771.00	0.00	-100.0%
5) TOTAL, REVENUES			343,757.00	343,789.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	148,556.00	141,357.00	-4.8%
2) Classified Salaries		2000-2999	28,182.00	14,778.00	-47.6%
3) Employee Benefits		3000-3999	99,895.00	77,097.00	-22.8%
4) Books and Supplies		4000-4999	46,215.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	185,711.00	94,796.00	-49.0%
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	23,527.00	15,761.00	-33.0%
9) TOTAL, EXPENDITURES			532,086.00	343,789.00	-35.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(188,329.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(188,329.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,329.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,329.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,329.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	330,986.00	330,986.00	0.0%
All Other State Revenue	All Other	8590	0.00	12,803.00	New
TOTAL, OTHER STATE REVENUE			330,986.00	343,789.00	3.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,271.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,771.00	0.00	-100.0%
TOTAL, REVENUES			343,757.00	343,789.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	148,556.00	141,357.00	-4.8%
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			148,556.00	141,357.00	-4.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	28,182.00	14,778.00	-47.6%
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			28,182.00	14,778.00	-47.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	20,437.00	39,802.00	94.8%
PERS		3201-3202	22,031.00	4,108.00	-81.4%
OASDI/Medicare/Alternative		3301-3302	9,687.00	3,180.00	-67.2%
Health and Welfare Benefits		3401-3402	39,823.00	22,951.00	-42.4%
Unemployment Insurance		3501-3502	88.00	78.00	-11.4%
Workers' Compensation		3601-3602	5,556.00	4,892.00	-12.0%
OPEB, Allocated		3701-3702	2,273.00	2,086.00	-8.2%
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			99,895.00	77,097.00	-22.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,215.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			46,215.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	131,500.00	44,796.00	-65.9%
Travel and Conferences		5200	1,812.00	0.00	-100.0%
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	50,000.00	50,000.00	0.0%
Communications		5900	2,399.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			185,711.00	94,796.00	-49.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	23,527.00	15,761.00	-33.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,527.00	15,761.00	-33.0%
TOTAL, EXPENDITURES			532,086.00	343,789.00	-35.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,668,519.00	3,542,940.00	-46.9%
4) Other Local Revenue		8600-8799	209,369.00	20,761.00	-90.1%
5) TOTAL, REVENUES			6,877,888.00	3,563,701.00	-48.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	849,050.00	652,988.00	-23.1%
2) Classified Salaries		2000-2999	795,828.00	787,207.00	-1.1%
3) Employee Benefits		3000-3999	949,662.00	813,184.00	-14.4%
4) Books and Supplies		4000-4999	3,355,582.00	1,028,292.00	-69.4%
5) Services and Other Operating Expenditures		5000-5999	138,366.00	48,950.00	-64.6%
6) Capital Outlay		6000-6999	421,172.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	248,398.00	212,319.00	-14.5%
9) TOTAL, EXPENDITURES			6,758,058.00	3,542,940.00	-47.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			119,830.00	20,761.00	-82.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			119,830.00	20,761.00	-82.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	631,701.00	751,531.00	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			631,701.00	751,531.00	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			631,701.00	751,531.00	19.0%
2) Ending Balance, June 30 (E + F1e)			751,531.00	772,292.00	2.8%
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	751,531.00	772,292.00	2.8%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	751,531.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			751,531.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			751,531.00		
<b>FEDERAL REVENUE</b>					
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,608,561.00	3,488,843.00	-24.3%
All Other State Revenue	All Other	8590	2,059,958.00	54,097.00	-97.4%
TOTAL, OTHER STATE REVENUE			6,668,519.00	3,542,940.00	-46.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	146,495.00	20,761.00	-85.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	62,874.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			209,369.00	20,761.00	-90.1%
TOTAL, REVENUES			6,877,888.00	3,563,701.00	-48.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	662,771.00	463,111.00	-30.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	186,279.00	189,877.00	1.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			849,050.00	652,988.00	-23.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	570,193.00	541,232.00	-5.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	84,497.00	88,946.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	141,138.00	157,029.00	11.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			795,828.00	787,207.00	-1.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	217,787.00	168,179.00	-22.8%
PERS		3201-3202	177,730.00	188,211.00	5.9%
OASDI/Medicare/Alternative		3301-3302	77,533.00	74,731.00	-3.6%
Health and Welfare Benefits		3401-3402	402,172.00	316,979.00	-21.2%
Unemployment Insurance		3501-3502	1,255.00	720.00	-42.6%
Workers' Compensation		3601-3602	51,958.00	45,122.00	-13.2%
OPEB, Allocated		3701-3702	21,227.00	19,242.00	-9.4%
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			949,662.00	813,184.00	-14.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,082,009.00	999,419.00	-67.6%
Noncapitalized Equipment		4400	243,900.00	0.00	-100.0%
Food		4700	29,673.00	28,873.00	-2.7%
TOTAL, BOOKS AND SUPPLIES			3,355,582.00	1,028,292.00	-69.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,940.00	3,900.00	-34.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,800.00	28,300.00	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	552.00	550.00	-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	102,874.00	15,000.00	-85.4%
Communications		5900	1,200.00	1,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			138,366.00	48,950.00	-64.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	407,492.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	13,680.00	0.00	-100.0%
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			421,172.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	248,398.00	212,319.00	-14.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			248,398.00	212,319.00	-14.5%
TOTAL, EXPENDITURES			6,758,058.00	3,542,940.00	-47.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,088,862.00	16,464,379.00	16.9%
3) Other State Revenue		8300-8599	3,078,257.00	3,221,461.00	4.7%
4) Other Local Revenue		8600-8799	1,416,442.00	1,072,394.00	-24.3%
5) TOTAL, REVENUES			18,583,561.00	20,758,234.00	11.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,575,855.00	7,286,377.00	10.8%
3) Employee Benefits		3000-3999	3,888,141.00	4,302,942.00	10.7%
4) Books and Supplies		4000-4999	7,091,188.00	7,671,298.00	8.2%
5) Services and Other Operating Expenditures		5000-5999	1,414,107.00	828,652.00	-41.4%
6) Capital Outlay		6000-6999	866,939.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	487,705.00	657,973.00	34.9%
9) TOTAL, EXPENDITURES			20,323,935.00	20,747,242.00	2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,740,374.00)	10,992.00	-100.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500.00	5,000.00	233.3%
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			1,500.00	5,000.00	233.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,738,874.00)	15,992.00	-100.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,336,960.00	20,598,086.00	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,336,960.00	20,598,086.00	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,336,960.00	20,598,086.00	-7.8%
2) Ending Balance, June 30 (E + F1e)			20,598,086.00	20,614,078.00	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	200,000.00	200,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,060,047.00	20,076,039.00	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	338,039.00	338,039.00	0.0%
Catering	0000	9780	338,039.00		
Catering	0000	9780		338,039.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,398,086.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	200,000.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			20,598,086.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			20,598,086.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	13,833,593.00	15,672,393.00	13.3%
Donated Food Commodities		8221	255,269.00	791,986.00	210.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,088,862.00	16,464,379.00	16.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,909,998.00	3,053,202.00	4.9%
All Other State Revenue		8590	168,259.00	168,259.00	0.0%
TOTAL, OTHER STATE REVENUE			3,078,257.00	3,221,461.00	4.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	10,000.00	15,000.00	50.0%
Food Service Sales		8634	20,500.00	26,284.00	28.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	760,552.00	760,552.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	394,685.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	230,705.00	270,558.00	17.3%
TOTAL, OTHER LOCAL REVENUE			1,416,442.00	1,072,394.00	-24.3%
TOTAL, REVENUES			18,583,561.00	20,758,234.00	11.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,506,963.00	6,149,257.00	11.7%
Classified Supervisors' and Administrators' Salaries		2300	797,131.00	853,035.00	7.0%
Clerical, Technical and Office Salaries		2400	271,761.00	284,085.00	4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,575,855.00	7,286,377.00	10.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	1,583,261.00	1,881,975.00	18.9%
OASDI/Medicare/Alternative		3301-3302	531,316.00	563,940.00	6.1%
Health and Welfare Benefits		3401-3402	1,487,218.00	1,527,755.00	2.7%
Unemployment Insurance		3501-3502	3,205.00	3,645.00	13.7%
Workers' Compensation		3601-3602	200,795.00	228,282.00	13.7%
OPEB, Allocated		3701-3702	82,346.00	97,345.00	18.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,888,141.00	4,302,942.00	10.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,360,575.00	1,043,019.00	-23.3%
Noncapitalized Equipment		4400	247,458.00	62,322.00	-74.8%
Food		4700	5,483,155.00	6,565,957.00	19.7%
TOTAL, BOOKS AND SUPPLIES			7,091,188.00	7,671,298.00	8.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,900.00	17,500.00	-16.3%
Dues and Memberships		5300	7,000.00	6,745.00	-3.6%
Insurance		5400-5450	1,000.00	1,000.00	0.0%
Operations and Housekeeping Services		5500	110,500.00	117,000.00	5.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	747,750.00	323,350.00	-56.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,500.00	50.0%
Professional/Consulting Services and Operating Expenditures		5800	525,957.00	361,557.00	-31.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,414,107.00	828,652.00	-41.4%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	437,394.00	0.00	-100.0%
Equipment		6400	429,544.00	0.00	-100.0%
Equipment Replacement		6500	1.00	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			866,939.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	487,705.00	657,973.00	34.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			487,705.00	657,973.00	34.9%
<b>TOTAL, EXPENDITURES</b>			<b>20,323,935.00</b>	<b>20,747,242.00</b>	<b>2.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,500.00	5,000.00	233.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500.00	5,000.00	233.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,500.00	5,000.00	233.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,798,863.00	296,428.00	-83.5%
5) TOTAL, REVENUES			1,798,863.00	296,428.00	-83.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,798,863.00	296,428.00	-83.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,441,181.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,529,553.00	12,000,000.00	374.4%
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			3,911,628.00	(12,000,000.00)	-406.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,710,491.00	(11,703,572.00)	-304.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,566,234.00	31,276,725.00	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,566,234.00	31,276,725.00	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,566,234.00	31,276,725.00	22.3%
2) Ending Balance, June 30 (E + F1e)			31,276,725.00	19,573,153.00	-37.4%
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	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	21,826,340.00	19,573,153.00	-10.3%
Anticipated Future Program Enhancements	0000	9780	15,385,159.00		
Operational Expectations	0000	9780	6,441,181.00		
Anticipated Future Program Enhancements	0000	9780		19,573,153.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	9,450,385.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	31,276,725.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			31,276,725.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			31,276,725.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,088,000.00	296,428.00	-72.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	710,863.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,798,863.00	296,428.00	-83.5%
TOTAL, REVENUES			1,798,863.00	296,428.00	-83.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	6,441,181.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,441,181.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	2,529,553.00	12,000,000.00	374.4%
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			2,529,553.00	12,000,000.00	374.4%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,911,628.00	(12,000,000.00)	-406.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,541,441.00	1,000,000.00	-86.7%
5) TOTAL, REVENUES			7,541,441.00	1,000,000.00	-86.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,656.00	0.00	-100.0%
3) Employee Benefits		3000-3999	27,212.00	0.00	-100.0%
4) Books and Supplies		4000-4999	82,824.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	366,122.00	11,193.00	-96.9%
6) Capital Outlay		6000-6999	58,591,530.00	69,995,436.00	19.5%
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			59,140,344.00	70,006,629.00	18.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(51,598,903.00)	(69,006,629.00)	33.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	30,948.00	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			30,948.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(51,567,955.00)	(69,006,629.00)	33.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	132,636,475.00	81,068,520.00	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,636,475.00	81,068,520.00	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,636,475.00	81,068,520.00	-38.9%
2) Ending Balance, June 30 (E + F1e)			81,068,520.00	12,061,891.00	-85.1%
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	81,068,520.00	12,061,891.00	-85.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	81,068,520.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			81,068,520.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			81,068,520.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,675,000.00	1,000,000.00	-78.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,866,441.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,541,441.00	1,000,000.00	-86.7%
TOTAL, REVENUES			7,541,441.00	1,000,000.00	-86.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	72,656.00	0.00	-100.0%
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			72,656.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,519.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	5,449.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	36.00	0.00	-100.0%
Workers' Compensation		3601-3602	2,275.00	0.00	-100.0%
OPEB, Allocated		3701-3702	933.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,212.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	82,824.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			82,824.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	366,122.00	11,193.00	-96.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			366,122.00	11,193.00	-96.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	55,051,470.00	65,495,436.00	19.0%
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	3,540,060.00	4,500,000.00	27.1%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			58,591,530.00	69,995,436.00	19.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			59,140,344.00	70,006,629.00	18.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	30,948.00	0.00	-100.0%
(c) TOTAL, SOURCES			30,948.00	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)			30,948.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,926,571.00	4,000,000.00	-55.2%
5) TOTAL, REVENUES			8,926,571.00	4,000,000.00	-55.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	166,839.00	137,652.00	-17.5%
3) Employee Benefits		3000-3999	91,554.00	82,358.00	-10.0%
4) Books and Supplies		4000-4999	170,243.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	249,389.00	139,950.00	-43.9%
6) Capital Outlay		6000-6999	26,202,155.00	11,169,400.00	-57.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,880,180.00	11,529,360.00	-57.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,953,609.00)	(7,529,360.00)	-58.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,953,609.00)	(7,529,360.00)	-58.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,635,424.00	23,681,815.00	-43.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,635,424.00	23,681,815.00	-43.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,635,424.00	23,681,815.00	-43.1%
2) Ending Balance, June 30 (E + F1e)			23,681,815.00	16,152,455.00	-31.8%
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	23,681,815.00	16,152,455.00	-31.8%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,681,815.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			23,681,815.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			23,681,815.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,500,000.00	1,000,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	926,571.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	6,500,000.00	3,000,000.00	-53.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,926,571.00	4,000,000.00	-55.2%
TOTAL, REVENUES			8,926,571.00	4,000,000.00	-55.2%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	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	33,928.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	132,911.00	137,652.00	3.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			166,839.00	137,652.00	-17.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	44,394.00	38,267.00	-13.8%
OASDI/Medicare/Alternative		3301-3302	12,750.00	10,531.00	-17.4%
Health and Welfare Benefits		3401-3402	26,925.00	27,339.00	1.5%
Unemployment Insurance		3501-3502	84.00	69.00	-17.9%
Workers' Compensation		3601-3602	5,255.00	4,313.00	-17.9%
OPEB, Allocated		3701-3702	2,146.00	1,839.00	-14.3%
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			91,554.00	82,358.00	-10.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	87,326.00	0.00	-100.0%
Noncapitalized Equipment		4400	82,917.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			170,243.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	249,389.00	139,950.00	-43.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			249,389.00	139,950.00	-43.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	25,139,816.00	11,169,400.00	-55.6%
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	1,062,339.00	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			26,202,155.00	11,169,400.00	-57.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,880,180.00	11,529,360.00	-57.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,503,132.00	9,761,463.00	549.4%
4) Other Local Revenue		8600-8799	14,246.00	5,000.00	-64.9%
5) TOTAL, REVENUES			1,517,378.00	9,766,463.00	543.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	837,214.00	4,761,463.00	468.7%
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			837,214.00	4,761,463.00	468.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			680,164.00	5,005,000.00	635.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	863,812.00	5,000,000.00	478.8%
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			(863,812.00)	(5,000,000.00)	478.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(183,648.00)	5,000.00	-102.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,119.00	13,471.00	-93.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,119.00	13,471.00	-93.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,119.00	13,471.00	-93.2%
2) Ending Balance, June 30 (E + F1e)			13,471.00	18,471.00	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	13,471.00	18,471.00	37.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,471.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,471.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			13,471.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	1,503,132.00	9,761,463.00	549.4%
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			1,503,132.00	9,761,463.00	549.4%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	5,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,246.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,246.00	5,000.00	-64.9%
TOTAL, REVENUES			1,517,378.00	9,766,463.00	543.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	829,925.00	4,761,463.00	473.7%
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	7,289.00	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			837,214.00	4,761,463.00	468.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			837,214.00	4,761,463.00	468.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	863,812.00	5,000,000.00	478.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			863,812.00	5,000,000.00	478.8%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(863,812.00)	(5,000,000.00)	478.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,877,096.00	15,807,000.00	-16.3%
5) TOTAL, REVENUES			18,877,096.00	15,807,000.00	-16.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	121,745.00	153,917.00	26.4%
3) Employee Benefits		3000-3999	64,568.00	79,500.00	23.1%
4) Books and Supplies		4000-4999	961,746.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,115,732.00	882,007.00	-20.9%
6) Capital Outlay		6000-6999	7,730,028.00	4,180,224.00	-45.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	82,174.00	82,174.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,075,993.00	5,377,822.00	-46.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,801,103.00	10,429,178.00	18.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	863,812.00	5,000,000.00	478.8%
b) Transfers Out		7600-7629	8,102,257.00	7,645,706.00	-5.6%
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			(7,238,445.00)	(2,645,706.00)	-63.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,562,658.00	7,783,472.00	398.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,594,808.00	57,157,466.00	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,594,808.00	57,157,466.00	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,594,808.00	57,157,466.00	2.8%
2) Ending Balance, June 30 (E + F1e)			57,157,466.00	64,940,938.00	13.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,894,631.00	27,408,591.00	10.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	32,262,835.00	37,532,347.00	16.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	57,157,466.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			57,157,466.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			57,157,466.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	15,182,000.00	13,750,000.00	-9.4%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	230,000.00	240,000.00	4.3%
Interest		8660	2,076,780.00	1,600,000.00	-23.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,171,316.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	217,000.00	217,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,877,096.00	15,807,000.00	-16.3%
TOTAL, REVENUES			18,877,096.00	15,807,000.00	-16.3%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	121,745.00	153,917.00	26.4%
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			121,745.00	153,917.00	26.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,981.00	42,122.00	31.7%
OASDI/Medicare/Alternative		3301-3302	9,075.00	11,775.00	29.8%
Health and Welfare Benefits		3401-3402	18,079.00	18,648.00	3.1%
Unemployment Insurance		3501-3502	54.00	77.00	42.6%
Workers' Compensation		3601-3602	3,814.00	4,822.00	26.4%
OPEB, Allocated		3701-3702	1,565.00	2,056.00	31.4%

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			64,568.00	79,500.00	23.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,222.00	0.00	-100.0%
Noncapitalized Equipment		4400	915,524.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			961,746.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	271,702.00	50,000.00	-81.6%
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	844,030.00	832,007.00	-1.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,115,732.00	882,007.00	-20.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,562,264.00	4,180,224.00	63.1%
Buildings and Improvements of Buildings		6200	5,066,031.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	101,733.00	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			7,730,028.00	4,180,224.00	-45.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	82,174.00	82,174.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			82,174.00	82,174.00	0.0%
TOTAL, EXPENDITURES			10,075,993.00	5,377,822.00	-46.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	863,812.00	5,000,000.00	478.8%
(a) TOTAL, INTERFUND TRANSFERS IN			863,812.00	5,000,000.00	478.8%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,102,257.00	7,645,706.00	-5.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,102,257.00	7,645,706.00	-5.6%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			(7,238,445.00)	(2,645,706.00)	-63.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,930.00	48,000.00	60.4%
5) TOTAL, REVENUES			29,930.00	48,000.00	60.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,289.00	10,000.00	-80.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,289.00	10,000.00	-80.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,359.00)	38,000.00	-286.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	727,048.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	19,930.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			707,118.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			686,759.00	38,000.00	-94.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	686,759.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	686,759.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	686,759.00	New
2) Ending Balance, June 30 (E + F1e)			686,759.00	724,759.00	5.5%
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	686,759.00	724,759.00	5.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	686,759.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			686,759.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			686,759.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	19,930.00	0.00	-100.0%
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	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	38,000.00	New
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			29,930.00	48,000.00	60.4%
TOTAL, REVENUES			29,930.00	48,000.00	60.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	50,289.00	10,000.00	-80.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,289.00	10,000.00	-80.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,289.00	10,000.00	-80.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	727,048.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			727,048.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	19,930.00	0.00	-100.0%
(d) TOTAL, USES			19,930.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			707,118.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,846,779.00	86,846,779.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,846,779.00	86,846,779.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,846,779.00	86,846,779.00	0.0%
2) Ending Balance, June 30 (E + F1e)			86,846,779.00	86,846,779.00	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	86,846,779.00	86,846,779.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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

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



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) 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	11,166.00	12,421.00	11.2%
4) Other Local Revenue		8600-8799	7,501,184.00	6,724,199.00	-10.4%
5) TOTAL, REVENUES			7,512,350.00	6,736,620.00	-10.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	138,102.00	138,102.00	0.0%
3) Employee Benefits		3000-3999	2,672,377.00	2,147,047.00	-19.7%
4) Books and Supplies		4000-4999	108,616.00	108,500.00	-0.1%
5) Services and Other Operating Expenses		5000-5999	5,934,990.00	6,229,369.00	5.0%
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			8,854,085.00	8,623,018.00	-2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,341,735.00)	(1,886,398.00)	40.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,908,912.00	3,279,035.00	12.7%
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			2,908,912.00	3,279,035.00	12.7%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,567,177.00	1,392,637.00	-11.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	25,955,338.00	27,522,515.00	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,955,338.00	27,522,515.00	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,955,338.00	27,522,515.00	6.0%
2) Ending Net Position, June 30 (E + F1e)			27,522,515.00	28,915,152.00	5.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	7,635,160.00	7,912,718.00	3.6%
c) Unrestricted Net Position		9790	19,887,355.00	21,002,434.00	5.6%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	27,522,515.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			27,522,515.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			27,522,515.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	11,166.00	12,421.00	11.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,166.00	12,421.00	11.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	809,496.00	375,000.00	-53.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	630,464.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	5,790,210.00	6,078,121.00	5.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	271,014.00	271,078.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,501,184.00	6,724,199.00	-10.4%
TOTAL, REVENUES			7,512,350.00	6,736,620.00	-10.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	138,102.00	138,102.00	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			138,102.00	138,102.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	37,596.00	38,615.00	2.7%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,021.00	2,003.00	-0.9%
Health and Welfare Benefits		3401-3402	2,433,290.00	1,987,766.00	-18.3%
Unemployment Insurance		3501-3502	69.00	69.00	0.0%
Workers' Compensation		3601-3602	4,394.00	4,327.00	-1.5%
OPEB, Allocated		3701-3702	195,007.00	114,267.00	-41.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,672,377.00	2,147,047.00	-19.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,631.00	48,500.00	-6.1%
Noncapitalized Equipment		4400	56,985.00	60,000.00	5.3%
TOTAL, BOOKS AND SUPPLIES			108,616.00	108,500.00	-0.1%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,218,222.00	2,693,832.00	21.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	86,641.00	74,218.00	-14.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,630,127.00	3,461,319.00	-4.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,934,990.00	6,229,369.00	5.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			8,854,085.00	8,623,018.00	-2.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,908,912.00	3,279,035.00	12.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,908,912.00	3,279,035.00	12.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			2,908,912.00	3,279,035.00	12.7%

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,774.95	17,774.95	19,101.23	17,825.72	17,825.72	18,260.46
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	17,774.95	17,774.95	19,101.23	17,825.72	17,825.72	18,260.46
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	17,774.95	17,774.95	19,101.23	17,825.72	17,825.72	18,260.46
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	808.97	808.97	808.97	820.25	820.25	820.25
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	808.97	808.97	808.97	820.25	820.25	820.25
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	808.97	808.97	808.97	820.25	820.25	820.25

**Palm Springs Unified School District**  
**Multiyear Budget Projections 2024-25 Adopted Budget**  
**Combined General Fund: Restricted & Unrestricted**

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DESCRIPTION	Object Codes	Unaudited Actuals 2017/18	Unaudited Actuals 2018/19	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Unaudited Actuals 2022/23	Estimated Actuals 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Projected Budget 2026/27
<b>COLA Actual/Projection %</b>		1.56%	3.70%	3.26%	0.00%	5.07%	<b>6.56% &amp; 6.70%</b>	<b>8.22%</b>	<b>0.76%</b>	<b>2.73%</b>	<b>3.11%</b>
<b>ADA Actual/Projection (Number)</b>		20,655	20,436	20,295	20,297	19,250	<b>17,787</b>	<b>17,775</b>	<b>17,826</b>	<b>17,834</b>	<b>17,837</b>
<i>(excluding County and Charter)</i>											
<b>REVENUES</b>											
LCFF/Revenue Limit	8010-8099	219,122,344	234,407,938	240,743,798	242,855,070	269,556,215	304,095,144	314,691,438	303,448,247	304,245,250	313,768,756
Federal	8100-8299	19,379,247	24,008,546	22,614,086	58,405,756	39,556,076	51,794,660	97,171,374	20,854,970	20,647,253	20,441,614
State	8300-8599	24,242,733	27,666,204	28,934,034	36,210,879	45,379,825	99,732,149	76,523,208	56,165,616	55,628,248	55,100,112
Local	8600-8799	14,169,263	15,231,715	15,681,102	18,698,515	18,951,609	31,241,658	40,893,323	22,553,808	22,356,031	22,160,230
Total Revenues		276,913,588	301,314,403	307,973,019	356,170,221	373,443,724	486,863,610	529,279,343	403,022,641	402,876,782	411,470,712
<b>EXPENDITURES</b>											
Certificated Salaries	1000-1999	123,576,688	129,674,151	129,976,183	131,370,506	138,915,011	155,903,271	165,994,912	166,155,284	163,365,508	163,368,999
Classified Salaries	2000-2999	41,204,753	43,434,766	45,368,859	47,587,736	49,520,948	60,478,235	68,843,510	70,026,740	67,824,797	68,009,825
Benefits	3000-3999	72,756,367	80,019,571	88,657,967	85,133,109	94,448,250	110,497,446	121,043,211	126,704,830	126,033,508	127,224,821
Books & Supplies	4000-4999	11,983,787	14,392,855	16,814,779	28,702,041	17,253,745	22,332,186	44,798,428	15,501,264	16,167,818	16,863,035
Contracts & Services	5000-5999	33,544,255	37,870,240	36,208,389	36,669,709	44,690,869	58,184,768	67,369,900	50,765,809	52,948,738	55,225,535
Capital Outlay	6000-6999	989,808	1,111,156	461,995	1,090,302	2,107,289	6,642,543	49,185,333	593,964	619,504	646,142
Other Outgo	71XX-72XX,74XX	65,190	110,134	107,779	156,479	67,076	227,591	252,767	254,000	254,000	254,000
Support Costs	7300-7399	(1,326,163)	(1,357,962)	(1,333,876)	(1,497,133)	(1,208,013)	(1,280,443)	(1,572,621)	(2,152,136)	(2,152,136)	(2,152,136)
Total Expenditures		282,794,686	305,254,911	316,262,076	329,212,750	345,795,175	412,985,598	515,915,440	427,849,755	425,061,737	429,440,221
Excess (Deficiency) of Revenues over Expenditures		(5,881,098)	(3,940,508)	(8,289,056)	26,957,471	27,648,549	73,878,013	13,363,903	(24,827,114)	(22,184,955)	(17,969,509)
<b>OTHER SOURCES &amp; USES</b>											
Transfers In & Other Sources	8910-8979	5,930,109	12,760,807	7,494,466	4,644,158	7,984,342	25,822,086	10,971,985	20,893,074	22,019,873	16,478,163
Transfers Out & Other Uses	7610-7699	1,316,957	1,653,753	2,143,944	2,538,560	22,836,071	26,963,928	9,351,593	3,284,035	3,284,035	3,284,035
Contributions	8980-8999	-	-	-	-	-	-	-	-	-	-
Total, Other Sources & Uses		4,613,152	11,107,054	5,350,521	2,105,597	(14,851,729)	(1,141,842)	1,620,392	17,609,039	18,735,838	13,194,128
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		(1,267,945)	7,166,546	(2,938,535)	29,063,069	12,796,820	72,736,170	14,984,295	(7,218,075)	(3,449,117)	(4,775,381)
<b>FUND BALANCE, RESERVES</b>											
Beginning Balance		27,310,298	26,042,352	33,208,898	30,270,363	59,333,431	72,130,280	144,866,450	159,850,745	152,632,670	149,183,554
Audit Adjustments		-	-	-	-	29	-	-	-	-	-
Net Beginning Balance, July 1		27,310,298	26,042,352	33,208,898	30,270,363	59,333,460	72,130,280	144,866,450	159,850,745	152,632,670	149,183,554
Ending Balance		26,042,352	33,208,898	30,270,363	59,333,431	72,130,280	144,866,450	159,850,745	152,632,670	149,183,554	144,408,172
<b>Reserve Amounts:</b>											
9711 Revolving Cash		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
9712 Stores		39,351	26,671	98,188	71,684	200,746	260,816	50,000	50,000	50,000	50,000
9713 Prepaid Expenditures		301,879	124,375	927	1,035,088	56,494	341,272	-	-	-	-
9740 Legally Restricted		2,763,176	4,158,455	(1,028,794)	12,332,153	31,007,228	93,667,740	100,344,185	103,161,711	102,796,222	101,284,309
9760 Committed		-	-	-	-	-	15,782,212	15,782,212	27,782,212	27,782,212	27,782,212
9789 Unassigned-Reserved for Economic Uncert		8,906,773	9,207,260	9,552,642	9,952,540	11,058,938	13,198,486	15,758,011	12,934,014	12,850,373	12,981,728
9790 Unassigned - Future Shortfalls		3,850,363	1,604,413	7,957,253	4,334,213	2,752,027	2,781,706	-	-	-	-
9790 Unassigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Designated Carryover		-	9,265,438	4,439,213	8,887,069	1,373,140	4,664,903	18,773,422	44,596	-	-
9780 Assigned-Designated Carryover - Lottery		-	-	-	201,410	-	158,016	-	-	-	-
9780 Assigned-Operational Expectations		10,080,811	-	2,814,402	3,774,178	3,891,762	4,283,467	3,438,168	2,955,390	-	-
9780 Assigned-LCAP Reserve per MPP		-	7,669,865	5,534,110	15,730,060	18,776,389	5,368,682	-	-	-	-
9780 Assigned -Textbook Adoptions		-	1,052,423	-	2,913,555	2,913,555	4,259,151	5,604,747	5,604,747	5,604,747	2,209,924
9780 Assigned-Repair & Replacement of Equipment		-	-	-	-	-	-	-	-	-	-
9780 Assigned-Mental Health & Other Programs		-	-	802,423	1,482	-	-	-	-	-	-
<b>% of Reserve (9770 and 9790)</b>		<b>3.13%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>
<b>Fund 17 -NonCapital Special Reserve</b>		<b>9,062,047</b>	<b>4,709,137</b>	<b>4,827,764</b>	<b>4,848,813</b>	<b>24,605,515</b>	<b>25,566,234</b>	<b>31,276,725</b>	<b>19,573,153</b>	<b>6,889,119</b>	<b>0</b>

**Palm Springs Unified School District**  
**Multiyear Budget Projections 2024-25 Adopted Budget**  
**General Fund: Unrestricted**

										1	2	3
DESCRIPTION	Object Codes	Unaudited Actuals 2017/18	Unaudited Actuals 2018/19	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Unaudited Actuals 2022/23	Estimated Budget 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Projected Budget 2026/27	
COLA Actual/Projection %		1.56%	3.70%	3.26%	0.00%	5.07%	6.56% & 6.70%	8.22%	0.76%	2.73%	3.11%	
ADA Actual/Projection (Number)		20,655	20,436	20,295	20,297	19,250	17,787	17,775	17,826	17,834	17,837	
(excluding County and Charter)												
REVENUES												
LCFF/Revenue Limit	8010-8099	219,122,344	234,407,938	240,743,798	242,855,070	269,556,215	304,095,144	314,691,438	303,448,247	304,245,250	313,768,756	
Federal	8100-8299	481,249	1,988,140	1,099,037	134,501	137,326	151,818	126,438	83,292	83,292	83,292	
State	8300-8599	7,368,409	8,222,099	5,484,298	4,469,427	3,929,566	6,922,284	6,333,392	6,988,166	6,942,572	6,901,293	
Local	8600-8799	2,652,685	3,066,135	2,796,030	3,093,697	2,186,926	8,005,705	11,279,227	3,885,865	3,874,767	3,863,779	
Total REVENUE TOTALS		229,624,688	247,684,312	250,123,162	250,552,695	275,810,033	319,174,951	332,430,495	314,405,570	315,145,881	324,617,120	
EXPENDITURES												
Certificated Salaries	1000-1999	101,938,858	106,192,746	106,560,271	104,472,249	113,493,925	126,051,910	124,848,567	132,255,004	129,747,132	130,413,671	
Classified Salaries	2000-2999	28,763,697	30,447,389	31,213,749	30,732,137	33,608,015	39,877,635	44,714,458	45,174,752	43,157,613	43,651,165	
Benefits	3000-3999	49,756,442	54,344,715	56,718,130	55,513,499	61,352,409	72,800,283	75,858,339	80,703,077	79,501,884	80,629,860	
Books & Supplies	4000-4999	6,758,552	9,060,342	7,150,599	4,200,016	6,409,416	7,068,978	10,101,505	7,154,959	7,462,622	7,783,515	
Contracts & Services	5000-5999	22,408,146	24,049,227	21,712,066	16,636,715	24,796,970	28,402,253	34,342,165	30,953,189	32,284,176	33,672,396	
Capital Outlay	6000-6999	456,179	289,321	136,710	207,268	160,544	3,423,962	1,832,677	263,964	275,314	287,152	
Other Outgo	71XX-72XX,74XX	65,190	110,134	84,408	105,212	90,000	227,591	252,767	254,000	254,000	254,000	
Support Costs	7300-7399	(2,107,040)	(2,186,765)	(2,213,449)	(3,045,482)	(2,612,294)	(2,569,608)	(4,141,520)	(3,575,086)	(3,575,086)	(3,575,086)	
Total Expenditures		208,040,025	222,307,109	221,362,484	208,821,615	237,298,985	275,283,004	287,808,958	293,183,859	289,107,655	293,116,673	
Excess (Deficiency) of Revenues over Expenditures		21,584,663	25,377,203	28,760,678	41,731,080	38,511,048	43,891,947	44,621,537	21,221,711	26,038,226	31,500,447	
OTHER SOURCES & USES												
Transfers In & Other Sources	8910-8979	3,167,626	9,908,075	4,695,378	3,862,063	7,159,616	24,955,317	9,904,762	17,645,706	18,772,505	13,230,795	
Transfers Out & Other Uses	7610-7699	1,316,957	1,653,753	2,143,944	2,538,560	22,836,071	26,963,928	9,351,593	3,284,035	3,284,035	3,284,035	
Contributions	8980-8999	(24,482,099)	(27,815,833)	(29,063,397)	(27,352,461)	(28,715,045)	(31,808,747)	(36,863,591)	(45,618,983)	(44,610,324)	(44,710,675)	
Total, Other Sources & Uses		(22,631,431)	(19,561,511)	(26,511,963)	(26,028,958)	(44,391,500)	(33,817,358)	(36,310,422)	(31,257,312)	(29,121,854)	(34,763,915)	
NET INCREASE (DECREASE) IN FUND BALANCE		(1,046,769)	5,815,692	2,248,715	15,702,121	(5,880,452)	10,074,589	8,311,115	(10,035,601)	(3,083,628)	(3,263,468)	
FUND BALANCE, RESERVES												
Beginning Balance		24,281,520	23,234,751	29,050,443	31,299,157	47,001,278	41,120,857	51,195,446	59,506,561	49,470,960	46,387,332	
Audit Adjustments (rounding)						30	-					
Net Beginning Balance, July 1		24,281,520	23,234,751	29,050,443	31,299,157	47,001,308	41,120,857	51,195,446	59,506,561	49,470,960	46,387,332	
Ending Balance, June 30		23,234,751	29,050,443	31,299,157	47,001,278	41,120,857	51,195,446	59,506,561	49,470,960	46,387,332	43,123,864	
Reserve Amounts:												
9711 Revolving Cash		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
9712 Stores		39,351	26,671	98,188	71,684	200,746	260,816	50,000	50,000	50,000	50,000	
9713 Prepaid Expenditures		257,454	124,375	927	1,035,088	54,299	338,007	-	-			
9740 Legally Restricted		-	-	-	-	-	-	-	-	-	-	
9760 Committed		-	-	-	-	-	15,782,212	15,782,212	27,782,212	27,782,212	27,782,212	
9789 Unassigned-Reserved for Economic Uncertainties		8,906,773	9,207,260	9,552,642	9,952,540	11,058,938	13,198,486	15,758,011	12,934,014	12,850,373	12,981,728	
9790 Unassigned - Future Shortfalls		3,850,363	1,604,413	7,957,253	4,334,213	2,752,027	2,781,706	-				
9790 Unassigned - Lottery Unrestricted		-	-	-	-	-	-	-		-	-	
9780 Assigned-Operational Expectations R#0000		-	9,265,438	4,439,213	8,887,069	1,373,140	4,664,903	18,773,422	44,596	-	-	
9780 Assigned-Designated Carryover - Lottery		-	-	-	201,410	-	158,016	-		-	-	
9780 Assigned-Operational Expectations R#1100		10,080,811	-	2,814,402	3,774,178	3,891,762	4,283,467	3,438,168	2,955,390	-	-	
9780 Assigned-LCAP Reserve per MPP		-	7,669,865	5,534,110	15,730,060	18,776,389	5,368,682	-		-	-	
9780 Assigned-Textbook Adoptions		-	1,052,423	-	2,913,555	2,913,555	4,259,151	5,604,747	5,604,747	5,604,747	2,209,924	
9780 Assigned-Repair & Replacement of Equipment		-	-	-	-	-	-	-	-	-	-	
9780 Assigned-Mental Health & Other Programs		-	-	802,423	1,482	-	-	-	-	-	-	
Fund 17 -NonCapital Special Reserve		9,062,047	4,709,137	4,827,764	4,848,813	24,605,515	25,566,234	31,276,725	19,573,153	6,889,119	(0)	
GF Ending Balance % of Expenditures		11.42%	11.06%	11.42%	15.75%	19.01%	18.59%	17.60%	16.14%	12.53%	10.04%	

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**PALM SPRINGS UNIFIED SCHOOL DISTRICT**  
**CASH FLOW -- FISCAL YEAR 2023/2024**

		JULY Actuals	AUGUST Actuals	SEPTEMBER Actuals	OCTOBER Actuals	NOVEMBER Actuals	DECEMBER Actuals	JANUARY Actuals	FEBRUARY Actuals	MARCH Actuals	APRIL Actuals	MAY Estimate	JUNE Estimate	TOTAL
<b>BEGINNING CASH</b>		<b>155,904,132</b>	<b>152,202,219</b>	<b>137,672,221</b>	<b>150,996,069</b>	<b>149,494,406</b>	<b>147,846,562</b>	<b>176,750,999</b>	<b>180,836,984</b>	<b>194,223,739</b>	<b>193,053,980</b>	<b>193,041,938</b>	<b>166,704,170</b>	
<b>REVENUE</b>														
LCFF	8011	10,235,487	10,235,487	18,423,878	18,423,878	18,423,878	18,423,878	18,423,878	15,802,498	15,802,497	15,802,498	17,117,657	13,080,679	190,196,193
Education Protection Account	8012	0	0	15,871,384	0	0	15,871,385	0	0	18,235,201	0	0	10,798,662	60,776,632
Rev Limit State Aid PY	8019	0	0	0	0	0	0	0	(3,134,935)	0	3,134,935	0	0	0
Property Taxes	8020 - 8089	0	3,238,811	6,497	912,047	2,815,018	18,569,392	815,705	28,692,934	28,148	6,010,159	4,051,513	706,491	65,846,715
In Lieu of Property taxes	8090 - 8099	0	(197,085)	(243,269)	(162,180)	(162,180)	(162,180)	(207,960)	(301,423)	(412,564)	(206,281)	(137,287)	(137,287)	(2,329,696)
Federal Revenues	8100 - 8299	6,989,424	0	6,699,412	2,710,781	6,662,654	(181,815)	4,545,450	4,064,217	(27,361)	8,910,389	8,249,964	31,853,676	80,476,791
Other State Revenue	8300 - 8599	1,427,356	1,566,432	12,559,104	3,039,634	3,483,022	4,394,608	9,742,201	4,088,467	4,658,060	5,977,581	3,509,391	41,624,530	96,070,387
Other Local Revenue	8600 - 8799	177,491	138,538	2,850,945	3,176,752	1,794,304	3,468,124	4,416,641	1,850,503	4,570,875	4,572,190	2,418,286	3,518,487	32,953,136
<b>TOTAL REVENUES</b>		<b>18,829,758</b>	<b>14,982,183</b>	<b>56,167,951</b>	<b>28,100,912</b>	<b>33,016,696</b>	<b>60,383,392</b>	<b>37,735,915</b>	<b>51,062,261</b>	<b>42,854,856</b>	<b>44,201,471</b>	<b>35,209,524</b>	<b>101,445,238</b>	<b>523,990,157</b>
<b>EXPENDITURES</b>														
Certificated Salaries	1000 - 1999	1,850,284	13,390,314	14,319,559	14,075,118	14,177,639	13,868,791	13,931,261	14,615,402	17,632,733	15,855,084	15,123,599	14,955,319	163,795,102
Classified Salaries	2000 - 2999	3,556,821	5,580,433	5,549,907	5,661,738	5,557,150	5,550,094	5,431,440	5,524,988	5,742,768	7,505,972	6,135,114	6,331,110	68,127,536
Employee Benefits	3000 - 3999	4,879,208	8,651,329	8,618,431	8,913,821	9,021,035	8,900,023	8,876,274	9,042,158	9,938,666	10,041,034	9,572,870	23,841,495	120,296,344
Books & Supplies	4000 - 4999	479,944	813,054	1,081,526	1,569,896	767,503	537,332	1,183,813	4,301,204	546,467	664,482	23,941,352	6,165,348	42,051,922
Services/Oper Expenses	5000 - 5999	2,734,066	2,577,873	5,260,341	4,150,518	4,125,430	3,463,500	4,027,533	3,610,988	6,810,452	6,696,435	8,212,688	9,397,335	61,067,159
Capital Outlay	6000 - 6599	339,280	295,145	340,743	1,192,700	926,108	205,890	1,045,627	267,696	632,306	803,590	3,060,436	31,574,498	40,684,019
	7100 - 7299	10,794	10,794	19,430	19,430	19,430	19,430	(115,593)	28,532	34,299	28,532	60,077	62,396	197,551
Other Outgo	7400 - 7499	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct/Indirect Costs	7300 - 7399	0	0	0	(150,589)	(7,654)	(7,979)	0	(24,046)	(8,139)	(8,569)	(122,869)	(28,577)	(358,422)
<b>TOTAL EXPENDITURES</b>		<b>13,850,397</b>	<b>31,318,942</b>	<b>35,189,937</b>	<b>35,432,632</b>	<b>34,586,641</b>	<b>32,537,081</b>	<b>34,380,355</b>	<b>37,366,922</b>	<b>41,329,552</b>	<b>41,586,560</b>	<b>65,983,267</b>	<b>92,298,924</b>	<b>495,861,210</b>
<b>OTHER SOURCES / USES</b>														
Interfund Transfers In	8910 - 8929	0	0	0	0	50,000	0	0	0	0	0	2,797,477	5,327,030	8,174,508
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7610 - 7629	3,500,000	0	0	0	(34,325)	0	0	318,784	0	0	0	0	3,784,459
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER SOURCES / USES</b>		<b>(3,500,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,325</b>	<b>0</b>	<b>0</b>	<b>(318,784)</b>	<b>0</b>	<b>0</b>	<b>2,797,477</b>	<b>5,327,030</b>	<b>4,390,049</b>
<b>PRIOR YEAR TRANSACTIONS</b>														
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable / Due From	9200 / 9310 / 931	2,995,530	2,117,343	14,549,037	11,562,767	3,034	1,140,211	738,220	0	428,314	3,702,596	7,624,934	17,337	44,879,123
Prepaid Expenditures	9330	320,146	15,640	2,222	0	0	0	0	0	0	0	0	0	338,008
Accounts Payable / Due To	9500 / 9610 / 961	8,521,365	342,760	229,049	5,749,030	139,944	88,774	0	0	3,134,935	6,269,870	6,012,756	490,505	30,978,988
Deferred Revenue	9650	0	0	21,954,836	0	0	0	0	0	0	0	0	0	21,954,836
<b>NET PRIOR YEAR TRANSACTIONS</b>		<b>(5,205,689)</b>	<b>1,790,223</b>	<b>(7,632,626)</b>	<b>5,813,737</b>	<b>(136,910)</b>	<b>1,051,437</b>	<b>738,220</b>	<b>0</b>	<b>(2,706,621)</b>	<b>(2,567,474)</b>	<b>1,612,178</b>	<b>(473,168)</b>	<b>(7,716,693)</b>
<b>OTHER ADJUSTMENTS</b>														
Stores	9320	24,415	16,538	(21,540)	16,320	(25,314)	6,689	(7,795)	10,200	11,558	(59,479)	26,319	334,982	332,894
Temporary Loans from other funds	9311	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Loans to other funds	9611	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL MISC ADJUSTMENTS</b>		<b>24,415</b>	<b>16,538</b>	<b>(21,540)</b>	<b>16,320</b>	<b>(25,314)</b>	<b>6,689</b>	<b>(7,795)</b>	<b>10,200</b>	<b>11,558</b>	<b>(59,479)</b>	<b>26,319</b>	<b>334,982</b>	<b>332,894</b>
<b>NET INCREASE / DECREASE</b>		<b>(3,701,913)</b>	<b>(14,529,998)</b>	<b>13,323,848</b>	<b>(1,501,663)</b>	<b>(1,647,844)</b>	<b>28,904,437</b>	<b>4,085,985</b>	<b>13,386,755</b>	<b>(1,169,759)</b>	<b>(12,042)</b>	<b>(26,337,768)</b>	<b>14,335,158</b>	<b>25,135,197</b>
<b>ENDING CASH BALANCE</b>		<b>152,202,219</b>	<b>137,672,221</b>	<b>150,996,069</b>	<b>149,494,406</b>	<b>147,846,562</b>	<b>176,750,999</b>	<b>180,836,984</b>	<b>194,223,739</b>	<b>193,053,980</b>	<b>193,041,938</b>	<b>166,704,170</b>	<b>181,039,329</b>	<b>181,039,329</b>

# PALM SPRINGS UNIFIED SCHOOL DISTRICT

## CASH FLOW -- FISCAL YEAR 2024/2025

		JULY Estimate	AUGUST Estimate	SEPTEMBER Estimate	OCTOBER Estimate	NOVEMBER Estimate	DECEMBER Estimate	JANUARY Estimate	FEBRUARY Estimate	MARCH Estimate	APRIL Estimate	MAY Estimate	JUNE Estimate	TOTAL
BEGINNING CASH		181,039,329	174,771,646	157,692,396	168,000,471	160,381,912	166,215,478	181,136,298	188,042,336	163,497,845	158,954,877	151,455,133	143,356,903	
REVENUE														
LCFF	8011	10,186,473	10,186,473	20,372,947	20,372,947	20,372,947	20,372,947	20,372,947	16,298,357	16,298,357	16,298,357	16,298,357	16,298,357	203,729,468
Education Protection Account	8012	0	0	10,245,950	0	0	10,245,950	0	0	10,245,950	0	0	10,245,950	40,983,801
Rev Limit State Aid PY	8019	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Taxes	8020 - 8089	0	1,554,055	-	38,137	2,169,939	12,528,816	18,278,865	730,168	525,581	4,384,646	10,272,574	10,509,733	60,992,512
In Lieu of Property taxes	8090 - 8099	0	(107,766)	(215,533)	(149,315)	(145,420)	(145,420)	(143,689)	(147,151)	(553,116)	(170,382)	(123,874)	(170,382)	(2,072,047)
Federal Revenues	8100 - 8299	2,304,979	1,109,184	5,572,996	1,419,282	156,548	305,014	265,057	(126,378)	961,254	1,139,506	437,548	3,462,914	17,007,904
Other State Revenue	8300 - 8599	838,810	674,829	7,400,088	1,776,580	12,949,144	5,334,332	1,629,432	1,057,783	2,414,666	14,085,736	955,951	11,743,119	60,860,470
Other Local Revenue	8600 - 8799	3,506	1,392,862	624,128	2,653,867	2,627,867	90,873	1,499,951	1,147,869	631,488	3,991,877	1,652,596	2,497,626	18,814,510
TOTAL REVENUES		13,333,768	14,809,637	44,000,576	26,111,498	38,131,025	48,732,513	41,902,562	18,960,649	30,524,181	39,729,739	29,493,152	54,587,317	400,316,616
EXPENDITURES														
Certificated Salaries	1000 - 1999	1,623,367	13,075,078	13,723,422	13,564,080	13,742,445	14,571,291	14,590,439	19,656,240	15,039,701	14,813,183	14,878,703	14,713,148	163,991,096
Classified Salaries	2000 - 2999	3,487,826	5,090,839	5,280,511	5,425,200	5,504,257	5,950,437	5,915,276	8,253,834	6,302,850	5,891,263	6,015,155	6,207,319	69,324,765
Employee Benefits	3000 - 3999	4,772,752	8,875,772	8,918,155	9,141,216	9,161,896	9,537,457	9,642,380	12,065,531	9,757,337	9,696,816	9,845,890	24,521,460	125,936,662
Books & Supplies	4000 - 4999	118,913	983,854	1,688,857	1,186,970	1,321,797	535,827	1,548,869	1,079,364	1,454,481	633,277	3,606,561	928,757	15,087,526
Services/Oper Expenses	5000 - 5999	2,332,814	4,068,093	4,764,589	4,457,803	3,413,634	4,206,519	4,428,334	3,583,081	3,739,042	4,062,162	4,021,636	4,601,741	47,679,447
Capital Outlay	6000 - 6599	324	17,515	1,742	12,796	5,418	13,680	4,226	69,040	12,553	41,799	29,434	303,674	512,201
Other Outgo	7100 - 7299	6,150	(25,936)	11,071	11,071	11,071	(41,738)	11,071	45,528	45,528	45,528	45,528	47,285	212,156
	7400 - 7499	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct/Indirect Costs	7300 - 7399	0	0	0	(158,752)	0	0	(151,883)	(17,368)	(165,071)	(15,264)	(147,895)	(34,397)	(690,629)
TOTAL EXPENDITURES		12,342,145	32,085,214	34,388,347	33,640,383	33,160,518	34,773,472	35,988,712	44,735,249	36,186,420	35,168,764	38,295,013	51,288,986	422,053,224
OTHER SOURCES / USES														
Interfund Transfers In	8910 - 8929	0	0	0	0	915,379	915,379	915,379	915,379	1,053,374	915,379	915,379	14,347,424	20,893,074
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7610 - 7629	306,539	0	0	0	0	6,055	0	22,382	0	37,625	0	2,901,989	3,274,589
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES / USES		(306,539)	0	0	0	915,379	909,325	915,379	892,998	1,053,374	877,755	915,379	11,445,435	17,618,484
PRIOR YEAR TRANSACTIONS														
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable / Due From	9200 / 9310 / 931	86,103	232,169	834,434	(59,401)	980	45,000	28,120	291,418	490	154,370	293,804	769	1,908,256
Prepaid Expenditures	9330	48,300	69,704	1,539	4,832	0	0	0	0	0	0	0	0	124,376
Accounts Payable / Due To	9500 / 9610 / 961	6,018,558	177,740	198,115	9,956	682	5,991	119	0	0	13,095,209	478,578	69,281	20,054,230
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0
NET PRIOR YEAR TRANSACTIONS		(5,884,155)	124,133	637,858	(64,525)	298	39,009	28,001	291,418	490	(12,940,839)	(184,774)	(68,513)	(18,021,598)
OTHER ADJUSTMENTS														
Stores	9320	(68,611)	72,194	57,989	(25,149)	(52,620)	13,446	48,807	45,694	65,407	2,366	(26,974)	(343,319)	(210,770)
Temporary Loans from other funds	9311	(1,000,000)	0	0	0	0	0	0	0	0	0	0	0	(1,000,000)
Temporary Loans to other funds	9611	0	0	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000
TOTAL MISC ADJUSTMENTS		(1,068,611)	72,194	57,989	(25,149)	(52,620)	13,446	48,807	45,694	65,407	2,366	(26,974)	656,681	(210,770)
NET INCREASE / DECREASE		(6,267,683)	(17,079,251)	10,308,075	(7,618,559)	5,833,566	14,920,820	6,906,038	(24,544,491)	(4,542,968)	(7,499,744)	(8,098,230)	15,331,935	(22,350,491)
ENDING CASH BALANCE		174,771,646	157,692,396	168,000,471	160,381,912	166,215,478	181,136,298	188,042,336	163,497,845	158,954,877	151,455,133	143,356,903	158,688,838	158,688,838

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

33 67173 0000000  
Form CEA  
F8BZ3WY8U8(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	165,994,912.00	301	1,645,643.00	303	164,349,269.00	305	1,710,562.00		307	162,638,707.00	309
2000 - Classified Salaries	68,843,510.00	311	1,631,084.00	313	67,212,426.00	315	346,270.00		317	66,866,156.00	319
3000 - Employee Benefits	121,043,211.00	321	5,059,575.00	323	115,983,636.00	325	836,753.00		327	115,146,883.00	329
4000 - Books, Supplies Equip Replace. (6500)	46,140,200.00	331	718,461.00	333	45,421,739.00	335	2,436,363.00		337	42,985,376.00	339
5000 - Services . . . & 7300 - Indirect Costs	65,797,279.00	341	371,082.00	343	65,426,197.00	345	13,628,965.00		347	51,797,232.00	349
TOTAL					458,393,267.00	365	TOTAL			439,434,354.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	132,120,404.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	15,575,308.00	380
3. STRS. . . . .	3101 & 3102	34,853,684.00	382
4. PERS. . . . .	3201 & 3202	4,826,978.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	3,373,401.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	25,104,581.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	83,161.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	4,684,560.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		220,622,077.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		3,256,393.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		172,689.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		217,192,995.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		49.43%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

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

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

33 67173 0000000  
Form CEB  
F8BZ3WY8U8(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	166,155,284.00	301	1,545,747.00	303	164,609,537.00	305	1,637,679.00		307	162,971,858.00	309
2000 - Classified Salaries	70,026,740.00	311	1,572,113.00	313	68,454,627.00	315	285,373.00		317	68,169,254.00	319
3000 - Employee Benefits	126,704,830.00	321	5,119,355.00	323	121,585,475.00	325	798,656.00		327	120,786,819.00	329
4000 - Books, Supplies Equip Replace. (6500)	15,780,264.00	331	1,096,597.00	333	14,683,667.00	335	1,872,079.00		337	12,811,588.00	339
5000 - Services. . . & 7300 - Indirect Costs	48,613,673.00	341	134,482.00	343	48,479,191.00	345	14,179,203.00		347	34,299,988.00	349
TOTAL					417,812,497.00	365	TOTAL			399,039,507.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	226,769,346.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	3,044,909.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	133,421.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	223,591,016.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	56.03%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	56.03%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	399,039,507.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	543,876,845.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	98,355,221.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	477,052.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	9,148,647.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	10,418,816.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	975,686.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				21,020,201.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	1,740,374.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				426,241,797.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				18,583.92
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,936.05



Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	367,980,069.95	19,881.75
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	367,980,069.95	19,881.75
B. Required effort (Line A.2 times 90%)	331,182,062.96	17,893.58
C. Current year expenditures (Line I.E and Line II.B)	426,241,797.00	22,936.05
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

### Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 17,568,361.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 346,227,850.00

#### C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.07%

### Part II - Adjustments for Employment Separation Costs

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

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

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

#### A. Normal Separation Costs (optional)

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

#### B. Abnormal or Mass Separation Costs (required)

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

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

#### A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 17,503,037.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 6,715,027.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	76,700.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	70,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,466,711.31
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	26,831,475.31
9. Carry-Forward Adjustment (Part IV, Line F)	2,779,764.76
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,611,240.06
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	287,884,089.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	51,681,049.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	46,629,624.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,414,250.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	477,052.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,665,639.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,024,816.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	29,138.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	46,186,371.69
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	31,372.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	377,059.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,058,815.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	13,486,136.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	459,945,410.69
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.83%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	6.44%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	26,831,475.31
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	969,319.79
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.44%) times Part III, Line B19); zero if negative	2,779,764.76
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.44%) times Part III, Line B19) or (the highest rate used to recover costs from any program (15.09%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	2,779,764.76
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	2,779,764.76

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	4,659,309.00		2,469,898.00	7,129,207.00
2. State Lottery Revenue	8560	3,292,113.00		1,470,903.00	4,763,016.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		7,951,422.00	0.00	3,940,801.00	11,892,223.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,572,989.00		0.00	1,572,989.00
2. Classified Salaries	2000-2999	2,930.00		0.00	2,930.00
3. Employee Benefits	3000-3999	614,412.00		0.00	614,412.00
4. Books and Supplies	4000-4999	748,067.00		1,202,889.00	1,950,956.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,249,970.00			1,249,970.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	114,861.00		0.00	114,861.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		4,303,229.00	0.00	1,202,889.00	5,506,118.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	3,648,193.00	0.00	2,737,912.00	6,386,105.00
<b>D. COMMENTS:</b>					

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

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

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

33 67173 0000000  
Form SIAA  
F8BZ3WY8U8(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,008.00)	0.00	(1,572,621.00)				
Other Sources/Uses Detail					10,971,985.00	9,351,593.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	8.00	0.00	812,991.00	0.00				
Other Sources/Uses Detail					0.00	1,067,223.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	23,527.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	248,398.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	487,705.00	0.00				
Other Sources/Uses Detail					1,500.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					6,441,181.00	2,529,553.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

33 67173 0000000  
Form SIAA  
F8BZ3WY8U8(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	863,812.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					863,812.00	8,102,257.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					727,048.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00



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

33 67173 0000000  
Form SIAA  
F8BZ3WY8U8(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,908,912.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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

33 67173 0000000  
Form SIAA  
F8BZ3WY8U8(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,008.00	(1,008.00)	1,572,621.00	(1,572,621.00)	21,914,438.00	21,914,438.00	0.00	0.00

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

33 67173 0000000  
Form SIAB  
F8BZ3WY8U8(2024-25)

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	(1,000.00)	0.00	(2,152,136.00)				
Other Sources/Uses Detail					20,893,074.00	3,284,035.00		
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	(500.00)	1,266,083.00	0.00				
Other Sources/Uses Detail					0.00	1,247,368.00		
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	15,761.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	212,319.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	657,973.00	0.00				
Other Sources/Uses Detail					5,000.00	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	12,000,000.00		
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	5,000,000.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,000,000.00	7,645,706.00		
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								

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

33 67173 0000000  
Form SIAB  
F8BZ3WY8U8(2024-25)

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
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,279,035.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	1,500.00	(1,500.00)	2,152,136.00	(2,152,136.00)	29,177,109.00	29,177,109.00		

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	17,825.72	
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	20,297	20,297		
Charter School				
Total ADA	20,297	20,297	N/A	Met
Second Prior Year (2022-23)				
District Regular	18,241	19,952		
Charter School				
Total ADA	18,241	19,952	N/A	Met
First Prior Year (2023-24)				
District Regular	19,108	19,101		
Charter School		0		
Total ADA	19,108	19,101	0.0%	Met
Budget Year (2024-25)				
District Regular	18,260			
Charter School	0			
Total ADA	18,260			

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	20,633	21,306		
Charter School				
<b>Total Enrollment</b>	<b>20,633</b>	<b>21,306</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	20,264	21,032		
Charter School				
<b>Total Enrollment</b>	<b>20,264</b>	<b>21,032</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	19,585	19,560		
Charter School				
<b>Total Enrollment</b>	<b>19,585</b>	<b>19,560</b>	<b>0.1%</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	19,380			
Charter School				
<b>Total Enrollment</b>	<b>19,380</b>			

**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	17,491	21,306	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>17,491</b>	<b>21,306</b>	<b>82.1%</b>
Second Prior Year (2022-23)			
District Regular	17,787	21,032	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>17,787</b>	<b>21,032</b>	<b>84.6%</b>
First Prior Year (2023-24)			
District Regular	17,775	19,560	
Charter School			
<b>Total ADA/Enrollment</b>	<b>17,775</b>	<b>19,560</b>	<b>90.9%</b>
Historical Average Ratio:			85.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>86.3%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	17,826	19,380		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>17,826</b>	<b>19,380</b>	<b>92.0%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	17,834	19,180		
Charter School				
<b>Total ADA/Enrollment</b>	<b>17,834</b>	<b>19,180</b>	<b>93.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	17,837	18,980		
Charter School				
<b>Total ADA/Enrollment</b>	<b>17,837</b>	<b>18,980</b>	<b>94.0%</b>	<b>Not Met</b>

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

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

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

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

PSUSD is anticipating a 1% increase in ADA each year due to proactive measures being implemented to improve attendance throughout the district.

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)	19,101.23	18,260.46	17,833.56	17,837.40
b.	Prior Year ADA (Funded)		19,101.23	18,260.46	17,833.56
c.	Difference (Step 1a minus Step 1b)		(840.77)	(426.90)	3.84
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(4.40%)	(2.34%)	.02%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		314,691,438.00	303,448,247.00	304,245,250.00
b1.	COLA percentage		8.22%	.76%	2.73%
b2.	COLA amount (proxy for purposes of this criterion)		25,867,636.20	2,306,206.68	8,305,895.33
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	.76%	2.73%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			3.82%	(1.58%)	2.75%
LCFF Revenue Standard (Step 3, plus/minus 1%):			2.82% to 4.82%	-2.58% to -0.58%	1.75% to 3.75%

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)	65,846,717.00	64,608,467.00	64,608,467.00	64,608,467.00
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)	316,819,542.00	305,576,351.00	306,373,354.00	315,896,860.00
District's Projected Change in LCFF Revenue:		(3.55%)	.26%	3.11%
LCFF Revenue Standard		2.82% to 4.82%	-2.58% to -0.58%	1.75% to 3.75%
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)

The Governor's Fiscal Year 2024-25 COLA decreased from 3.94% to .76% and from 3.29% to 2.73% resulting in lower LCFF funding.

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	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	208,454,348.85	237,298,984.98	87.8%
Second Prior Year (2022-23)	238,729,828.13	275,283,003.68	86.7%
First Prior Year (2023-24)	245,421,364.00	287,808,958.00	85.3%
Historical Average Ratio:			86.6%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(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):	83.6% to 89.6%	83.6% to 89.6%	83.6% to 89.6%

**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)	258,132,833.00	293,183,859.00	88.0%	Met
1st Subsequent Year (2025-26)	252,406,629.00	289,107,655.00	87.3%	Met
2nd Subsequent Year (2026-27)	254,694,696.00	293,116,673.00	86.9%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.82%	(1.58%)	2.75%
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-6.18% to 13.82%</b>	<b>-11.58% to 8.42%</b>	<b>-7.25% to 12.75%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.18% to 8.82%	-6.58% to 3.42%	-2.25% to 7.75%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	97,171,374.00		
Budget Year (2024-25)	20,854,970.00	(78.54%)	Yes
1st Subsequent Year (2025-26)	20,647,253.00	(1.00%)	No
2nd Subsequent Year (2026-27)	20,441,614.00	(1.00%)	No

**Explanation:**  
(required if Yes)

Federal Revenue decreased between 2023-24 and 2024-25 due to expiring ESSER funds.

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

First Prior Year (2023-24)	76,523,208.00		
Budget Year (2024-25)	56,165,616.00	(26.60%)	Yes
1st Subsequent Year (2025-26)	55,628,248.00	(.96%)	No
2nd Subsequent Year (2026-27)	55,100,112.00	(.95%)	No

**Explanation:**  
(required if Yes)

State Revenue decreased between 2023-24 and 2024-25 due to expiring ELOG funds.

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

First Prior Year (2023-24)	40,893,323.00		
Budget Year (2024-25)	22,553,808.00	(44.85%)	Yes
1st Subsequent Year (2025-26)	22,356,031.00	(.88%)	No
2nd Subsequent Year (2026-27)	22,160,230.00	(.88%)	No

**Explanation:**  
(required if Yes)

Local Revenue decreased between 2023-24 and 2024-25 due to decreases in anticipated interest revenue, the Fair Market revenue annual adjustment and one-time carry over revenues being spent in the current fiscal year.

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

First Prior Year (2023-24)	44,798,428.00		
Budget Year (2024-25)	15,501,264.00	(65.40%)	Yes
1st Subsequent Year (2025-26)	16,167,818.00	4.30%	Yes
2nd Subsequent Year (2026-27)	16,863,035.00	4.30%	No

**Explanation:**

(required if Yes)

Expenditures decreased in 2024-25 since the funds being used for such expenses expired or were carry over dollars from the prior years. The increase in expenditures in 2025-26 is due to Consumer Price Index (CPI) of 4.33% being added.

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

First Prior Year (2023-24)	67,369,900.00		
Budget Year (2024-25)	50,765,809.00	(24.65%)	Yes
1st Subsequent Year (2025-26)	52,948,738.00	4.30%	Yes
2nd Subsequent Year (2026-27)	55,225,535.00	4.30%	No

**Explanation:**

(required if Yes)

Expenditures decreased in 2024-25 since the funds being used for such expenses expired or were carry over dollars from the prior years. The increase in expenditures in 2025-26 is due to Consumer Price Index (CPI) of 4.33% being added.

**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)	214,587,905.00		
Budget Year (2024-25)	99,574,394.00	(53.60%)	Not Met
1st Subsequent Year (2025-26)	98,631,532.00	(.95%)	Met
2nd Subsequent Year (2026-27)	97,701,956.00	(.94%)	Met

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

First Prior Year (2023-24)	112,168,328.00		
Budget Year (2024-25)	66,267,073.00	(40.92%)	Not Met
1st Subsequent Year (2025-26)	69,116,556.00	4.30%	Met
2nd Subsequent Year (2026-27)	72,088,570.00	4.30%	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)

Federal Revenue decreased between 2023-24 and 2024-25 due to expiring ESSER funds.

**Explanation:**

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

State Revenue decreased between 2023-24 and 2024-25 due to expiring ELOG funds.

**Explanation:**

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

Local Revenue decreased between 2023-24 and 2024-25 due to decreases in anticipated interest revenue, the Fair Market revenue annual adjustment and one-time carry over revenues being spent in the current fiscal year.

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)

Expenditures decreased in 2024-25 since the funds being used for such expenses expired or were carry over dollars from the prior years. The increase in expenditures in 2025-26 is due to Consumer Price Index (CPI) of 4.33% being added.

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

Expenditures decreased in 2024-25 since the funds being used for such expenses expired or were carry over dollars from the prior years. The increase in expenditures in 2025-26 is due to Consumer Price Index (CPI) of 4.33% being added.



7. CRITERION: Facilities Maintenance

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

416,220,952.00

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

0.00

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

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

Status

c. Net Budgeted Expenditures and Other Financing Uses

416,220,952.00

12,486,628.56

12,486,629.00

Met

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

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

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

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

☐ Other (explanation must be provided)

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

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	20,409,018.30	22,648,871.00	25,208,396.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,752,027.48	2,781,705.93	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	23,161,045.78	25,430,576.93	25,208,396.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	368,631,246.49	439,949,525.87	525,267,033.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	368,631,246.49	439,949,525.87	525,267,033.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.3%	5.8%	4.8%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.1%</b>	<b>1.9%</b>	<b>1.6%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(5,880,451.82)	260,135,056.29	2.3%	Not Met
Second Prior Year (2022-23)	10,074,589.15	302,246,931.83	N/A	Met
First Prior Year (2023-24)	8,311,115.00	297,160,551.00	N/A	Met
Budget Year (2024-25) (Information only)	(10,035,601.00)	296,467,894.00		

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

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

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

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

A higher deficit was realized due to the transfer out to fund 17 remaining LCAP funds in 2021-22.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	33,955,358.00	47,001,308.92	N/A		Met
Second Prior Year (2022-23)	21,627,981.00	41,120,857.10	N/A		Met
First Prior Year (2023-24)	40,612,235.00	51,195,445.00	N/A		Met
Budget Year (2024-25) (Information only)	59,506,560.00				

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

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	158,688,838.00	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	17,826	17,834	17,837
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?

No

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)	431,133,790.00	428,345,772.00	432,724,256.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	431,133,790.00	428,345,772.00	432,724,256.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,934,013.70	12,850,373.16	12,981,727.68
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		12,934,013.70	12,850,373.16	12,981,727.68

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,934,014.00	12,850,374.00	12,981,729.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	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)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	12,934,014.00	12,850,374.00	12,981,729.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):		12,934,013.70	12,850,373.16	12,981,727.68
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?

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(36,863,591.00)			
Budget Year (2024-25)	(45,618,983.00)	8,755,392.00	23.8%	Not Met
1st Subsequent Year (2025-26)	(44,610,324.00)	(1,008,659.00)	(2.2%)	Met
2nd Subsequent Year (2026-27)	(44,710,675.00)	100,351.00	.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	10,971,985.00			
Budget Year (2024-25)	20,893,074.00	9,921,089.00	90.4%	Not Met
1st Subsequent Year (2025-26)	22,019,873.00	1,126,799.00	5.4%	Met
2nd Subsequent Year (2026-27)	16,478,163.00	(5,541,710.00)	(25.2%)	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	9,351,593.00			
Budget Year (2024-25)	3,284,035.00	(6,067,558.00)	(64.9%)	Not Met
1st Subsequent Year (2025-26)	3,284,035.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	3,284,035.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
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)
- Contribution is higher in 2024-25 due to increase in Special Education expenditures to be covered with General Fund dollars.
- 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)
- Transfer In is higher in 2024-25 due to \$12M from fund 17 to cover general fund operating expenditures.



- 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)

Transfer Out is higher in 2023-24 due to a \$6M transfer to fund 17 for remaining LCAP funds.

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	25	Fund 51: Bond Interest & Redemption		449,309,673
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				4,465,224

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

CEC Energy Loan	18			1,520,219
Worker's Compensation				3,297,522
TOTAL:				458,592,638

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	48,384,638	47,069,271	38,765,376	38,106,418
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CEC Energy Loan	82,174	82,174	82,174	82,174
Worker's Compensation				
Total Annual Payments:	48,466,812	47,151,445	38,847,550	38,188,592
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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?

Yes

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

As of February 26, 2019, the Board approved effective January 1, 2013, Management/Confidential employees who meets the required qualifications may receive upon retirement, the current District paid health and welfare benefits until age 65 or the age of Medicare eligibility. There exists a group of management/confidential employee who became management/confidential after January 1, 2013, but before the adoption of revised Administrative Regulation 4317.1, who were hired with the understanding that they would receive ten (10) years of post-retirement health and welfare benefits, irrespective of the age at retirement. These management/confidential employees and those management/confidential employees hired on or before December 31, 2012 are grandfathered to receive ten (10) years of post-retirement benefits regardless of age. All other bargaining units employees who meet the required qualifications may receive upon retirement health & welfare benefits for 5 years or until the age 65 or Medicare eligible.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

16,528,959

0

4. OPEB Liabilities

- a. Total OPEB liability

50,065,927.00

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

0.00

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

50,065,927.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

8/14/2023

5. OPEB Contributions

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(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)

3,506,313.00

3,313,847.00

3,316,365.00

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

2,443,387.00

2,502,853.00

2,525,882.00

- d. Number of retirees receiving OPEB benefits

146.00

148.00

146.00

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:

PSUSD joined the Riverside Schools Risk Management Authority effective July 1, 2016 for Worker's Compensation. PSUSD was self insured previously and our current cost are the prior year run off claims per our Actuarial Study July 20, 2022. PSUSD has two current self - insurance programs: Vision \$391,971 and Dental \$2,377,259

- 3

Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

3,297,522.00
0.00

- 4

Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
2,769,230.00	2,724,230.00	2,694,230.00
2,769,230.00	2,724,230.00	2,694,230.00

**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	1300.8	1287.1	1273.1	1256.1

**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:

Jan 23, 2024

- 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:

Jan 10, 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:

Jan 23, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2025

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	1726276		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(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	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(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	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
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) Attrition (layoffs and retirements)**

**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	1077.9	1068.9	1030.1	1018.7

**Classified (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:

Feb 27, 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:

Feb 12, 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:

Feb 27, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun  
30,  
2025

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

840551		
Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)

7. Amount included for any tentative salary schedule increases

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


**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:


--

**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


**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?


**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	254.7	251.6	215	213

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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

447022		

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**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)

**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)

**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)

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 25, 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
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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

Tony Signoret - Superintendent of Schools effective January 1, 2024. Jeff Simmons - Assistant Superintendent Business Services effective 7/1/23.

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