



Adopted Budget

2024-2025

Presented to the Board of Trustees

June 26, 2024

2023-24 ADOPTED BUDGET REPORT

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GOLETA UNION SCHOOL DISTRICT

Fiscal Services Division

To: Board of Education

From: Conrad L. Tedeschi, CPA
Assistant Superintendent, Fiscal Services

Date: June 26, 2024

Subject: 2024-25 Adopted Budget Report

Introduction

The Goleta Union School District (GUSD) Adopted Budget Financial Report for fiscal year 2024-25 is presented this evening for public comment, review and discussion. The State of California requires school districts to adopt a budget by June 30 each year and prepare interim reports of financial activity and updated budget forecasts twice during each fiscal year. The Adopted Budget Report presents projected revenues and expenses for fiscal year 2024-25 and provides comparisons of how we plan to end 2023-24 in the Estimated Actuals.

The Board asserts, by filing a Positive Certification of Financial Position, that GUSD can meet the current year and two subsequent years' financial obligations.

The Adopted Budget reports a fund balance in the General Fund that exceeds the minimum recommended reserve requirement of three percent for 2024-25 and two subsequent years.

The state stipulates that the budget reports be prepared using the Standardized Account Code Structure (SACS) formats, which are included in Section II. The report contains information on the General Fund revenues, expenditures and fund balance as well as a cash flow analysis, criteria and standards review and a subsequent two-year projection for fiscal years 2025-2026 and 2026-2027. These are useful documents in tracking trends and are important tools in financial planning.

In addition to the SACS schedules, included is a combined General Fund supporting analysis, Local Control Funding Formula Calculation Summary, LCAP Budget Overview for Parents, detailed Cash Flow Statement and analysis of each individual GUSD Fund. These materials are in Section I and together with the SACS documents provide a good cross-section of the fiscal health of the district.

We have also added some charts and per pupil calculations for further analysis.

Executive Summary

The Adopted Budget Report projects results of operations for 2024-25 and incorporates changes made to the 2023-24 operating budget as the Estimated Actuals.

As a Community Funded District, revenue from local property taxes for fiscal year 2024-25, continues to exceed the LCFF entitlement funding by a wide margin, \$14.67 million. The number will fluctuate with growth in property taxes, changes in district enrollment, as well as State COLA to the LCFF Base Grant through the State budget. The LCFF calculation of monies earmarked in the Supplemental and Concentration Grants for unduplicated pupils (students from low-income families, English learners and foster youth) are not received by GUSD due to the community funded status, but amounts are still identified in the budget and in required LCAP spending plans as supporting those students.

Changes are made to the GUSD's Adopted Budget in the fall due to such factors as negotiated compensation, program changes, student enrollment and final staffing levels. All these changes are reported in the First Interim Budget Report brought to the GUSD Trustees in a public meeting for approval December 18, 2024. This also allows for items from the final state budget and the property tax report from the County Auditor to be updated in the GUSD budget. Finally, the books will be closed for 2023-24 so the true beginning fund balances for 2024-25 will be confirmed.

Property Taxes

Revenues from local property taxes in fiscal year 2024-25 are projected to be \$55.08 million based on a growth factor of 4.5%. Growth is projected based on significant increases in home values being sold and the value of some large properties changing hands during 2022-23. A 4.5% growth factor is also used on the multi-year projection for future years confidently as property values and sales in the Goleta area remain very strong.

Enrollment

The final certified enrollment count for GUSD for the 2023-24 school year was 3,407 students with an unduplicated pupil count of socioeconomically disadvantaged students and English Learners of 1,451 which is 42.59% of total enrollment. Overall enrollment of students enrolled in GUSD schools is down from the prior year and 211 fewer than pre pandemic levels. Increases in enrollment in the coming years are anticipated with the addition of students that qualify for the expanded Transitional Kindergarten (TK) program. The projected enrollment for 2024-25 is currently 3,425 with an unduplicated pupil count of socioeconomically disadvantaged students and English Learners projected at 1,439 or 42.01%.

Since the pandemic, the attendance rate as a percentage of enrollment has dropped from close to 97% down to 93.4%. We have seen attendance rates improving through the 2023-24 school year as the P-2 attendance rate was 94.85%, and we anticipate this rate to be 95% for 2024-25.

Fund Balances

The combined fund balance in the General Fund at the end of 2024-25 is projected to be \$9.05 million, with an unrestricted available reserve of 8.37%. Fund balance includes a restricted balance of \$969,948 million. The minimum 3% reserve amount for economic uncertainties would be \$2.30 million set aside at the end of 2024-25.

Early Retirement Incentive Program

GUSD in collaboration with the two bargaining units, United Teaching Profession of Goleta (UTPG) and Classified Service Employees Association (CSEA), developed a plan to offer an Early Retirement Incentive Program (ERIP) to staff that met certain criteria of age, 60, and years of service, 18. The incentive amount offered was based on current salary amounts with longevity for Classified and a flat \$50,000 for Certificated. Participation was entirely voluntary with the ultimate result being budget savings for the district over the next few years. As a result of the offer, eleven Certificated staff took it along with seven Classified. The total cost of the payouts is \$513,557 in 2024-25, \$48,000 in 2025-26, and \$51,000 in 2026-27, which is all included in the budget and corresponding Multi-year Projection. Actual savings amounts will be determined when all positions that are being replaced have been filled.

Positive Certification

The Adopted Budget presents a positive certification which signifies that the Goleta Union School District is able to meet the current year and two subsequent years' financial obligations. Careful attention and communication will be made to the Board of Trustees to ensure continued effort to achieve future compliance reserve benchmarks.

Contact Information

Every effort will be made to ensure that this and future budget documents will be presented in a manner that members of the general public will understand. Interested members of the public are encouraged to contact me to ask questions, make suggestions or discuss the information presented this evening.

Conrad L. Tedeschi, CPA, CPFO
Assistant Superintendent, Fiscal Services
Goleta Union School District
401 North Fairview Ave.
Goleta, CA 93117
Phone: (805) 681-1200 x2205
Email: ctedeschi@goleta.k12.ca.us
Website: www.gusd.us

SECTION I

DISTRICT FORMATS

2024-25 Adopted Budget Highlights

Below is a quick list of items impacting the 2024-25 Adopted Budget Report for easy reference.

1. **District Enrollment and Projected ADA** – Enrollment for GUSD is projected to be 3,425 for the 2024-25 school year. Based on a 95% attendance factor, ADA is projected to be approximately 3,253.
2. **Results from Operations** - The 2024-25 budget projects an operating deficit in the General Fund of a combined \$1.68 million and the Estimated Actuals for 2024-25 projects an operational deficit of \$3.18 million.
3. **Property tax growth** for GUSD in 2024-25 is projected to be \$2.42 million or 4.6% with the additional RDA growth. Future growth in revenue, as presented on the Multi-Year Projection, will be projected at 4.5% per year for the next two years.
4. **Fund Balance** in the General Fund is projected to be \$7.37 million at the end of the 2024-25 fiscal year. Of that total, Restricted Fund Balance is \$969,948. The available reserve by the end of 2024-25 will be \$6.40 million which is 8.37% of total expenditures and transfers. The 2024-25 Reserve for Economic Uncertainty is \$2.29 million or 3% of total expenditures in the General Fund.
5. **Budget Reductions** approved by the Board on May 24, 2024, totaled \$2.4 million and are included in the 2024-25 budget.
6. **Early Incentive Retirement Program (ERIP)** – Payouts to eighteen UTPG and CSEA unit members will cost \$513,557 in 2024-25, \$48,000 in 2025-26, and \$51,000 in 2026-27. Savings will be determined when those positions to be replaced at lower levels on the salary schedule are filled.
7. **LCAP Spending Plan** - The LCFF Calculator requires that GUSD include a minimum of \$2.92 million in the 2024-25 budget to contribute to the additional services for unduplicated socioeconomically disadvantaged and English Learner students. The 2023-24 budget includes \$3.43 million in contributing expenditures and \$3.93 million in total expenditures.
8. **Contributions** from Unrestricted General Fund Funds for underfunded categorical programs such as Student Transportation, Special Education, and Routine Restricted Maintenance, is projected to be \$14.40 million for 2024-25. This is an increase of \$1.42 million. The largest increase was for Special Education services that grew 1.01 million. Some of the increases can be attributed to increases in salaries from the negotiated settlements with UTPG and CSEA.

2024-25 Adopted Budget Graphics

Total Revenue Summary

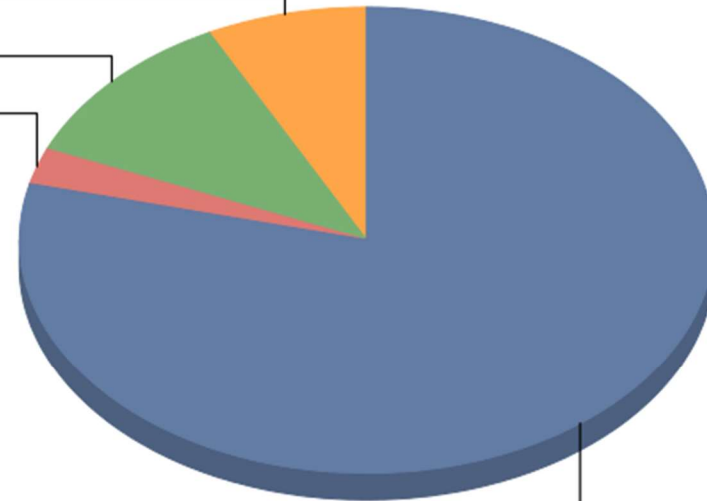
(as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	18,151.24	59,045,993
Federal Revenue	542.30	1,764,096
Other State Revenue	2,565.41	8,345,279
Other Local Revenue	1,742.02	5,666,794
Total Revenue	\$23,000.97	\$74,822,162
Transfer In & Others	\$0.00	\$0
Total Resources	\$23,000.97	\$74,822,162

Local Revenue
7.57%

State Revenue
11.15%

Federal Revenue
2.36%

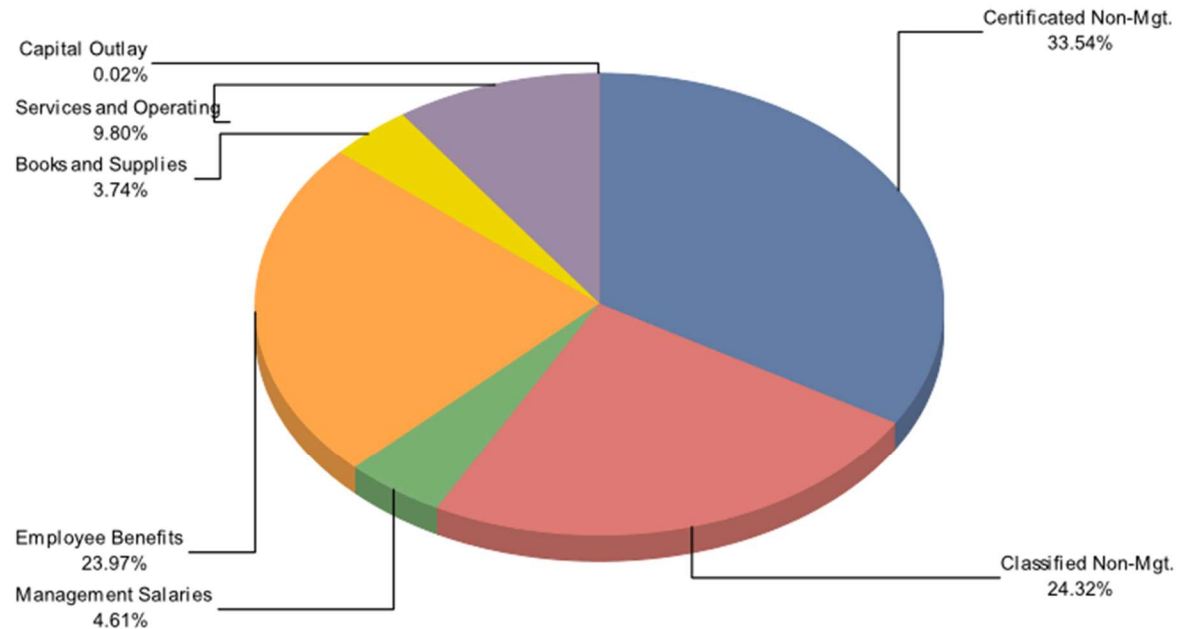


LCFF Sources
78.92%

Total Expenditure Summary

(as % of Total Expenditure)

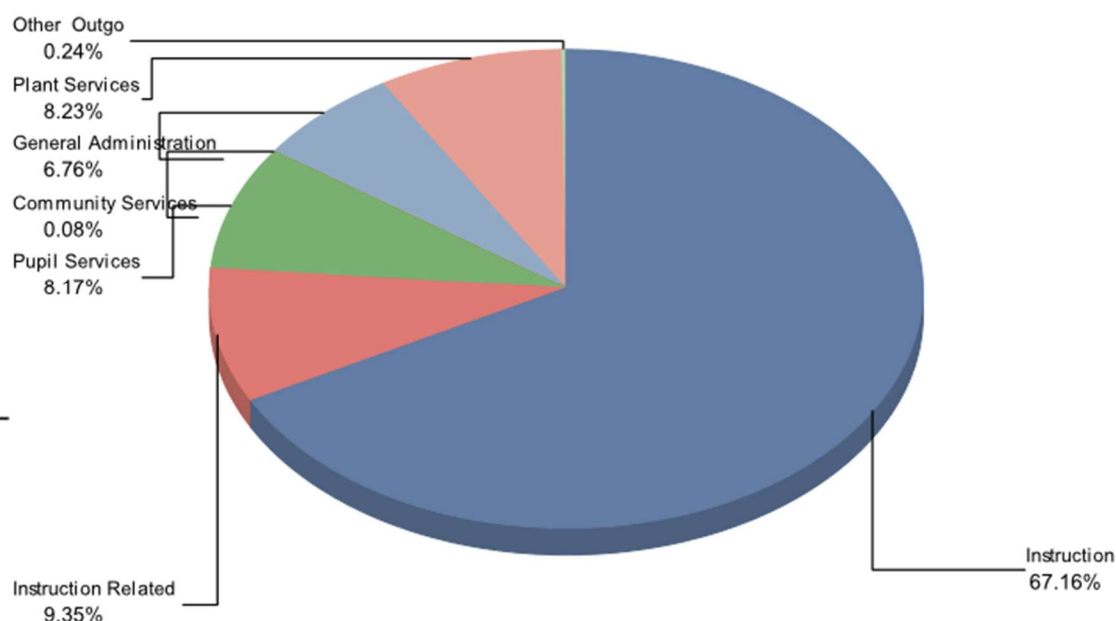
Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	7,880.41	25,634,967
Class. Non-Mgt. Salaries	5,714.69	18,589,898
Management Salaries	1,083.30	3,523,966
Employee Benefits	5,631.35	18,318,795
Books and Supplies	878.66	2,858,265
Services and Operating	2,302.48	7,489,979
Capital Outlay	3.69	12,000
Other Outgo	15.17-	49,346-
Total Expenditure	\$23,479.41	\$76,378,524
Transfer out and Other:	\$38.43	\$125,000
Total Uses	\$23,517.84	\$76,503,524



Total Expenditure by Function Summary

(as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	15,794.94	51,380,927
Instruction Related Services	2,199.63	7,155,397
Pupil Services	1,921.41	6,250,339
Ancillary Services	0.00	0
Community Services	19.02	61,870
Enterprise	0.00	0
General Administration*	1,589.91	5,171,985
Plant Services	1,936.02	6,297,858
Other Outgo	56.92	185,150
Total	\$23,517.84	\$76,503,524



* General Administration Expenditure Breakdown:

Board and Supt. Administration	203.43	661,745
Other General Administration	1,386.49	4,510,240

	ELOP	Thrive
	2024-25 Budget	
Cost	\$ 4,067,965	\$ 377,088
Students	1,100	400
Cost per Student	\$ 3,698	\$ 943

	SPED	
	Est Actuals	Proposed
Cost	\$14,691,610	\$ 15,541,478
Students w/IEPs (est)	550	550
Cost per Student	\$ 26,712	\$ 28,257

General Fund

Goleta Union School District - Adopted Budget Report

Summary of General Fund Revenues, Expenditures and Fund Balance - Unrestricted and Restricted Combined

	Increase (Decrease)	2024-2025 Adopted Budget	2023-2024 Estimated Actuals	2022-2023 Unaudited Actuals
<u>Revenues</u>				
LCFF Sources	\$ 2,342,377	\$ 59,045,993	\$56,703,616	\$ 53,369,085
Federal Revenue	57,102	1,764,096	1,706,994	2,172,188
Other State Revenue	(1,262,284)	8,345,279	9,607,563	12,859,663
Other Local Revenue	(382,028)	5,666,794	6,048,822	5,870,109
Transfers In	-	-	-	25,114
	\$ 755,167	\$ 74,822,162	\$74,066,995	\$ 74,296,159
<u>Expenditures</u>				
Certificated Salaries	\$ (187,722)	\$ 28,282,734	\$28,470,456	\$ 29,250,375
Classified Salaries	251,028	19,466,096	19,215,068	19,996,865
Employee Benefits	388,461	18,318,795	17,930,334	18,146,225
Books and Supplies	(569,383)	2,858,265	3,427,648	2,922,551
Services and Other Operating Exp	866,983	7,489,979	6,622,996	5,291,056
Capital Outlay	(1,432,302)	12,000	1,444,302	155,611
Other Outgoing	(71,267)	(49,346)	21,921	113,721
Transfer Out	4,305	125,000	120,695	554,682
Total Expenditures	\$ (749,897)	\$ 76,503,523	\$77,253,420	\$ 76,431,086
Net Increase (Decrease)	\$ 1,505,064	\$ (1,681,361)	\$ (3,186,425)	\$ (2,134,927)
Beginning Fund Balance		\$ 9,056,682	\$12,243,107	\$ 14,378,034
Ending Fund Balance	(1,681,361)	7,375,321	9,056,682	12,243,107
Components of Ending Fund Balance				
Nonspendable	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Restricted	(1,146,842)	969,949	2,116,791	2,484,991
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned Unappropriated Fund Balance	\$ (534,519)	\$ 6,400,372	\$ 6,934,891	\$ 9,753,116
AVAILABLE RESERVES				
Reserved for Economic Uncertainties	\$ (22,497)	\$ 2,295,106	\$ 2,317,603	\$ 2,229,558
Unassigned Unappropriated Fund Balance	(512,022)	4,105,266	4,617,288	7,523,558
TOTAL AVAILABLE RESERVES	\$ (534,519)	\$ 6,400,372	\$ 6,934,891	\$ 9,753,116
State Recommended Reserve 3%		\$ 2,295,106	\$ 2,317,603	\$ 2,292,933
Total Available Reserves %		8.37%	8.98%	12.76%

Analysis of this schedule and explanations of variances are on the following page.

Revenues

The increase in LCFF sources is the result of projected property tax revenue growth of 4.5% for 2024-25. Federal Revenue in the SELPA funding model for Special Education increased slightly. The sharp decrease in State Revenues is due largely to the elimination of one-time revenues for the Arts, Music and Instructional Materials Block Grant. The decrease in Other Local Revenues is largely due to the elimination of one-time ERATE funding, a conservative estimate for Medi-Cal revenues and the resetting of PTA revenue for 2024-25.

Expenditures

The decrease in Certificated Salaries and Benefits is due to the savings achieved in year one for the ERIP program retirements and rehiring netted against the negotiated settlement from 2023-24 that was not applied retroactively. Classified Salaries increased due to the negotiated settlement netted against reductions approved by the board for 2024-25. The reductions in the salary accounts have a corresponding reduction in the benefit accounts. The Books and Supplies and Services accounts were reduced as an effort to support budget reductions as well as the reversal of the purchase of a grade level of Chromebooks through E-Rate in 2023-24. Services were increased to account for the payments out for the ERIP retirement program payouts in 2024-25. The Capital Outlay budget was reduced significantly for the portable classrooms installed at El Camino during 2023-24. Other Outgoing Expenditures have been reduced to account for indirect cost charges to other funds.

Fund Balances

The combined fund balance in the General Fund is projected to be \$7,375,321 at the end of the 2024-25 fiscal year. Of that amount, \$969,948 is from restricted programs leaving an available reserve balance of \$6,410,371 or 8.32%. The required 3% reserve for Economic Uncertainties is \$2,195,036.

The Restricted Fund Balance is broken down as follows:

Educator Effectiveness	\$ 206,010
Lottery: Instructional Materials	347,410
Arts, Music, and Instructional Materials Block Grant	1,610
Child Nutrition: Kitchen Infrastructure	82,155
CSEA Professional Development	31,683
CSEA Summer Assistance Program	19,242
Other Restricted Local Accounts	281,838
TOTAL	\$969,948

Multi-Year Projection

Below is a presentation of the GUSD General Fund multi-year projection of revenues, expenses and fund balances for the restricted and unrestricted resources.

General Fund Multiyear Projections Unrestricted/Restricted					
	2024-2025	Changes	2025-2026	Changes	2026-2027
<u>Revenues</u>					
LCFF Sources	\$ 59,045,993	\$ 2,508,840	\$ 61,554,833	\$ 2,630,388	\$ 64,185,220
Federal Revenue	1,764,096	10,000	1,774,096	10,000	1,784,096
Other State Revenue	8,345,279	25,000	8,370,279	25,000	8,395,279
Other Local Revenue	5,666,794	50,000	5,716,794	50,000	5,766,794
Transfers In	-	-	-	-	-
Total Revenue	\$ 74,822,162	\$ 2,593,840	\$ 77,416,002	\$ 2,715,388	\$ 80,131,389
<u>Expenditures</u>					
Certificated Salaries	\$ 28,282,734	\$ 485,620	\$ 28,768,354	\$ 425,662	\$ 29,194,015
Classified Salaries	19,466,097	522,472	19,988,569	467,401	20,455,970
Employee Benefits	18,318,795	579,505	18,898,300	493,628	19,391,928
Books and Supplies	2,858,265	(700,000)	2,158,265	-	2,158,265
Services and Other Operating Exp	7,489,979	(465,557)	7,024,422	3,000	7,027,422
Capital Outlay	12,000	-	12,000	-	12,000
Other Outgoing	60,150	-	60,150	-	60,150
Transfer Out	15,504	-	15,504	-	15,504
Targeted Reductions	-	-	-	-	-
<i>Total Expenditures</i>	<i>\$ 76,503,524</i>	<i>\$ 422,040</i>	<i>\$ 76,925,563</i>	<i>\$ 1,389,691</i>	<i>\$ 78,315,254</i>
Net Increase (Decrease)	<u>\$ (1,681,362)</u>		<u>\$ 490,438</u>		<u>\$ 1,816,135</u>
Beginning Fund Balance	\$ 9,056,681		\$ 7,375,319		\$ 7,865,758
Ending Fund Balance	7,375,319		7,865,758		9,681,893
Nonspendable	(5,000)		(5,000)		(5,000)
Restricted	(969,948)		(193,807)		(320,957)
Assigned	-				
Unrestricted Ending Fund Bal	<u>\$ 6,400,371</u>		<u>\$ 7,666,951</u>		<u>\$ 9,355,935</u>
State Recommended Minimum Reserve 3'	2,295,106		2,307,767		2,349,458
Total Available Reserves %	8.37%		9.97%		11.95%

Analysis of this schedule and explanations of variances are on the following page.

Multi-Year Projection

The three years of data presented above were developed beginning with the figures projected in the Adopted Budget for 2024-25. The projections include adjustments for items such as increases to property tax revenues, COLA for certain revenue accounts, increases in salaries and benefits due to movement on the salary schedule, as well as increases to the district contribution to STRS and PERS retirement systems. This projected budget report and corresponding multi-year projection do not include the cost of any negotiated settlements with UTPG, CSEA or unrepresented confidential, supervisory and management staff for 2024-25.

Many factors can and will affect these projections out into the future such as state legislation, changes in the governor and his/her funding priorities, growth in property taxes, staffing, and local priorities, but this projection reflects the current economic and political climates of the Goleta area, the State of California and the Federal Government.

Multi-Year Revenues

The multi-year projection estimates an increase of 4.5% in property tax revenues each year over the next 2 years. Based on the current year's growth, activity in the redevelopment agencies, and the current real estate climate in Goleta, 4.5% is a very realistic yet still reasonably conservative growth factor. Small increases have been added to State and Local revenues.

Multi-Year Expenditures

Salary and Benefit Expenditure amounts are increased each year by the cost of step and column movement on the salary schedule as well as the increases to the district's PERS and STRS contribution each year. These represent over a \$1.58 million increase going into the 2025-26 fiscal year and \$1.39 million into 2026-27. These amounts consider savings from the recent ERIP elections from long-time employees as new employees will be hired at lower positions on the salary schedules and for Classified positions, new employees will not have longevity, and some positions will not be filled resulting in budgetary savings.

Books and supplies were adjusted to reflect the one-time \$700,000 purchase of the Social Studies Curriculum in 2024-25 that will not happen in 2025-26.

The Services and Other Operating accounts were adjusted to account for the ERIP payments out in 2024-25 of \$513,557, which are reversed out for 2025-26, and the new payments out in 2025-26 of \$48,000, which represent an increase in 2025-26. The same adjustment is made going into 2026-27 where \$48,000 is reversed out and \$51,000 of new payments were added.

Multi-Year Fund Balances

This multi-year projection shows the GUSD unrestricted reserves to be 8.37% at the end of 2024-25, 9.97% in 2025-26 and 11.95% in 2026-27. Through budget reductions and prudent spending, the operational deficit will be eliminated in 2025-26 as a surplus of \$490,438 is projected prior to any negotiated settlements on salaries and benefits. Projections for 2026-27 show a surplus of \$1.8 million resulting in a reserve of 11.95%. There are many factors that would change these projections including the significant risk of the budget situation at the State level.

Expanded Learning Opportunities Program

Expanded Learning Opportunity Program Statement Adopted 2024-25

Below is a schedule of budgeted activity for the GUSD Expanded Learning Opportunity Afterschool Programs. GUSD operates the State Funded ASES program at El Camino, La Patera, and Isla Vista Schools while also operating a fee-based afterschool program at all schools.

Expanded Learning - After School Program								
	2024-25 After School Education and Safety (ASES)	2024-2025 After School Education Safety (ASES) ESSER III	2024-25 After School CARE (Fee Based)	2024-25 Expanded Learning Program	After School Programs - Combined Adopted Budget	After School Programs - Combined Estimated Actuals	Increase (Decrease)	
Revenues								
Rev/Financing	\$ 559,359	\$ 200,000	\$ 2,350,544	\$ 2,378,935	\$ 5,488,838	\$ 5,018,582	\$ 470,256	
Contribution	-		(1,049,671)	1,049,671	-	-	-	
Total Revenues	\$ 559,359	\$ 200,000	\$ 1,300,873	\$ 3,428,606	\$ 5,488,838	\$ 5,018,582	\$ 470,256	
Expenditures								
Certificated Salaries	\$ -		\$ -	\$ 22,400	\$ 22,400	\$ 26,100	\$ (3,700)	
Classified Salaries	389,545	128,122	-	2,369,469	2,887,136	2,718,211	168,925	
Employee Benefits	129,922	46,651	-	843,303	1,019,876	903,086	116,790	
Books and Supplies	7,000	18,528	80,000	71,900	177,428	224,375	(46,947)	
Services and Other Operating Exp	32,894	6,700	-	121,536	161,130	279,865	(118,735)	
Capital Outlay	-	-	-	-	-	605,190	(605,190)	
Other Outgoing	-	-	-	-	-	30,643	(30,643)	
Total Expenditures	\$ 559,361	\$ 200,001	\$ 80,000	\$ 3,428,608	\$ 4,267,970	\$ 4,787,470	\$ (519,500)	
Net Increase (Decrease)	\$ (2)	\$ (1)	\$ 1,220,873	\$ (2)	\$ 1,220,868	\$ 231,112	\$ 989,756	
Beginning Resource Balance	\$ -	\$ -	\$ 3,125,561	\$ -	\$ 3,125,561	\$ 2,894,450	\$ 231,111	
Ending Resource Balance	\$ (2)	\$ (1)	\$ 4,346,434	\$ (2)	\$ 4,346,429	\$ 3,125,562	\$ 1,220,867	

Staffing has increased in this program since the beginning of the year, and budget was added in 2023-24 to CARE Capital Outlay to purchase portable buildings for the program at El Camino School. That amount was removed from the 2024-25 budget. The amount in the Afterschool CARE column represents all the fee-based revenues earned by the program where the reserve for the program is accumulated. The transfer out of \$1.049 million in CARE is to ELOP to cover program costs in excess of the ELOP grant amount. Reductions were made in Books and Supplies as well as Professional Services for 2024-25.

CASH FLOW STATEMENT

Goleta Union Elementary Cashflow Worksheet 2024-2025 Projected															
Description	Object	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:															
A. BEGINNING CASH	JUNE	9,056,681.64	8,943,668.26	4,308,067.26	1,032,614.00	464,461.01	2,061,308.02	12,796,248.17	12,488,095.18	5,904,942.19	357,627.81	11,144,770.81	9,545,219.96		
B. RECEIPTS															
LCOFF/Revenue Limit Sources															
Principal Apportionment	8010-8019	205,000.00	205,000.00	400,000.00	205,000.00	400,000.00	205,000.00	205,000.00	205,000.00	297,104.00	205,000.00	205,000.00	192,854.00	2,929,958.00	2,929,958.00
Property Taxes	8020-8079	-	-	-	2,950,000.00	7,000,000.00	16,700,000.00	5,670,000.00	-	-	16,700,000.00	2,556,498.00	3,508,831.00	55,085,329.00	55,085,329.00
Miscellaneous Funds	8080-8099	-	-	-	300,000.00	-	450,000.00	-	-	-	220,296.00	60,410.00	-	1,030,706.00	1,030,706.00
Federal Revenue	8100-8299	500,000.00	200,000.00	300,000.00	100,000.00	100,000.00	-	200,000.00	150,000.00	100,000.00	-	114,066.00	-	1,764,096.00	1,764,096.00
Other State Revenue	8300-8599	550,000.00	-	1,157,679.00	-	600,000.00	550,000.00	-	150,000.00	150,000.00	500,000.00	2,302,598.14	2,385,001.86	8,345,279.00	8,345,279.00
Other Local Revenue	8600-8799	525,000.00	400,000.00	525,000.00	395,000.00	395,000.00	525,000.00	595,000.00	395,000.00	525,000.00	395,000.00	395,000.00	596,794.00	5,666,794.00	5,666,794.00
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		1,780,000.00	805,000.00	2,382,679.00	3,950,000.00	8,495,000.00	18,430,000.00	6,670,000.00	900,000.00	1,072,104.00	18,020,296.00	5,633,602.14	6,683,480.86	74,822,162.00	74,822,162.00
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	236,276.74	2,543,723.26	2,543,723.26	2,543,723.26	2,543,723.26	2,543,723.26	2,543,723.26	2,543,723.26	2,543,723.26	2,543,723.26	2,543,723.26	2,609,224.81	28,282,734.16	28,282,734.16
Classified Salaries	2000-2999	796,818.17	1,182,762.74	1,760,324.73	1,760,324.73	1,760,324.73	1,709,326.98	1,760,324.73	1,760,324.73	1,710,324.73	1,760,324.73	1,760,324.73	1,744,591.17	19,466,096.90	19,466,096.90
Employee Benefits	3000-3999	309,928.47	1,564,105.00	1,564,105.00	1,564,105.00	1,564,105.00	1,542,009.61	1,564,105.00	1,564,105.00	1,542,105.00	1,564,105.00	1,564,105.00	2,411,911.77	18,318,794.85	18,318,794.85
Books and Supplies	4000-4999	50,000.00	150,000.00	100,000.00	200,000.00	380,000.00	350,000.00	350,000.00	350,000.00	148,265.39	190,000.00	190,000.00	400,000.00	2,858,265.39	2,858,265.39
Services	5000-5999	500,000.00	300,000.00	386,979.27	450,000.00	650,000.00	960,000.00	750,000.00	675,000.00	675,000.00	675,000.00	675,000.00	800,000.00	7,489,979.27	7,489,979.27
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-	-	-	-	12,000.00	12,000.00	12,000.00
Other Outgo	7000-7499	-	-	-	-	-	-	-	-	-	-	-	(49,346.08)	(49,346.08)	(49,346.08)
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	125,000.00	125,000.00	125,000.00
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		1,893,023.38	5,740,591.00	6,358,132.26	6,516,152.99	6,898,152.99	7,095,059.85	6,968,152.99	6,893,152.99	6,619,418.38	6,733,152.99	6,733,152.99	8,053,381.67	76,503,524.49	76,503,524.49
TOTAL BALANCE SHEET ITEMS		-	300,000.00	700,000.00	2,000,000.00	-	(600,000.00)	-	(600,000.00)	-	(500,000.00)	(500,000.00)	(800,000.00)	-	-
E. NET INCREASE/DECREASE (B - C + D)		(113,023.38)	(4,635,591.00)	(3,275,453.26)	(568,152.99)	1,596,847.01	10,734,940.15	(298,152.99)	(6,593,152.99)	(5,547,314.38)	10,787,143.01	(1,599,550.85)	(2,169,900.81)	(1,681,362.49)	(1,681,362.49)
F. ENDING CASH (A + E)		8,943,668.26	4,308,067.26	1,032,614.00	464,461.01	2,061,308.02	12,796,248.17	12,498,095.18	5,904,942.19	357,627.81	11,144,770.81	9,546,219.96	7,375,319.15		

LCFF Calculator

Golota Union Elementary (69195) - Adopted Budget 2024-25

	2022-23	2023-24	2024-25	2025-26	2026-27
General Assumptions					
COLA & Augmentation	13.26%	8.22%	1.07%	2.93%	3.08%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count	3,417	3,407	3,425	3,430	3,435
Unduplicated Pupil Count (UPC)	1,468	1,451	1,439	1,441	1,443
Unduplicated Pupil Percentage (UPP)	41.47%	41.60%	42.52%	42.20%	42.00%
Current Year LCFF Average Daily Attendance (ADA)	3,197.50	3,255.50	3,248.54	3,253.29	3,258.03
Funded LCFF ADA	3,415.92	3,316.23	3,255.50	3,253.29	3,258.03
LCFF ADA Funding Method	3-PY Average	3-PY Average	Prior Yr	Current Yr	Current Yr
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-
NSS ADA Funding Method(s)					
LCFF Entitlement Summary					
Base Grant	\$31,509,792	\$33,104,404	\$32,841,037	\$33,780,586	\$34,872,620
Grade Span Adjustment	1,877,877	1,972,606	1,991,212	2,046,780	2,112,805
Adjusted Base Grant	\$33,387,669	\$35,077,010	\$34,832,249	\$35,827,366	\$36,985,425
Supplemental Grant	2,769,173	2,922,616	2,962,134	3,023,830	3,106,775
Concentration Grant	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$36,156,842	\$37,999,626	\$37,794,383	\$38,851,196	\$40,092,200
Allowance: Necessary Small School	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-
Add-on: Home-to-School Transportation	500,386	541,518	547,312	563,348	580,699
Add-on: Small School District Bus Replacement Program	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-
Add-on: Transitional Kindergarten	361,583	1,172,457	1,480,899	1,524,214	1,571,379
Total Allowance and Add-On Amounts	\$861,969	\$1,713,975	\$2,028,211	\$2,087,562	\$2,152,078
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$37,018,811	\$39,713,601	\$39,822,594	\$40,938,758	\$42,244,278
Miscellaneous Adjustments	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 37,018,811	\$ 39,713,601	\$ 39,822,594	\$ 40,938,758	\$ 42,244,278
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 10,837	\$ 11,976	\$ 12,232	\$ 12,584	\$ 12,966
Additional State Aid	2,278,858	2,278,858	2,278,858	2,278,858	2,278,858
Total LCFF Entitlement with Additional State Aid	39,297,669	41,992,459	42,101,452	43,217,616	44,523,136
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 49,389,563	\$ 52,307,576	\$ 54,499,617	\$ 48,662,152	\$ 50,609,638
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 683,184	\$ 663,246	\$ 651,100	\$ 650,657	\$ 651,605
Net State Aid (excludes Additional State Aid)	\$ -	\$ -	\$ -	\$ -	\$ -
Additional State Aid	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858
Total Funding Sources	\$ 52,351,605	\$ 55,249,680	\$ 57,429,575	\$ 51,591,667	\$ 53,540,101
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 683,184	\$ 663,246	\$ 651,100	\$ 650,657	\$ 651,605
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 10	\$ 140	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$ 49,416,540	\$ 52,332,576	\$ 54,524,617	\$ 48,687,152	\$ 50,634,638
In-Lieu of Property Taxes (Object Code 8096)	(26,977)	(25,000)	(25,000)	(25,000)	(25,000)
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
Total LCFF Entitlement	\$ 37,018,811	\$ 39,713,601	\$ 39,822,594	\$ 40,938,758	\$ 42,244,278
Additional State Aid	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ 683,184	\$ 663,246	\$ 651,100	\$ 650,657	\$ 651,605
Excess Taxes before Minimum State Aid	\$ 12,370,752	\$ 12,593,975	\$ 14,677,023	\$ 7,723,394	\$ 8,365,360
Total Funding Sources	\$ 52,351,605	\$ 55,249,680	\$ 57,429,575	\$ 51,591,667	\$ 53,540,101
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIG & Transportation)	\$ 36,028,110	\$ 38,528,325	\$ 38,592,006	\$ 39,630,438	\$ 40,835,662
Supplemental and Concentration Grant funding in the LCAP year	\$ 2,769,173	\$ 2,922,616	\$ 2,962,134	\$ 3,023,830	\$ 3,106,775
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services	7.69%	7.59%	7.68%	7.63%	7.61%

2024-25 LCAP OVERVIEW FOR PARENTS



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Goleta Union School District

CDS Code: 42691950000000

School Year: 2024-25

LEA contact information:

Mary Kahn

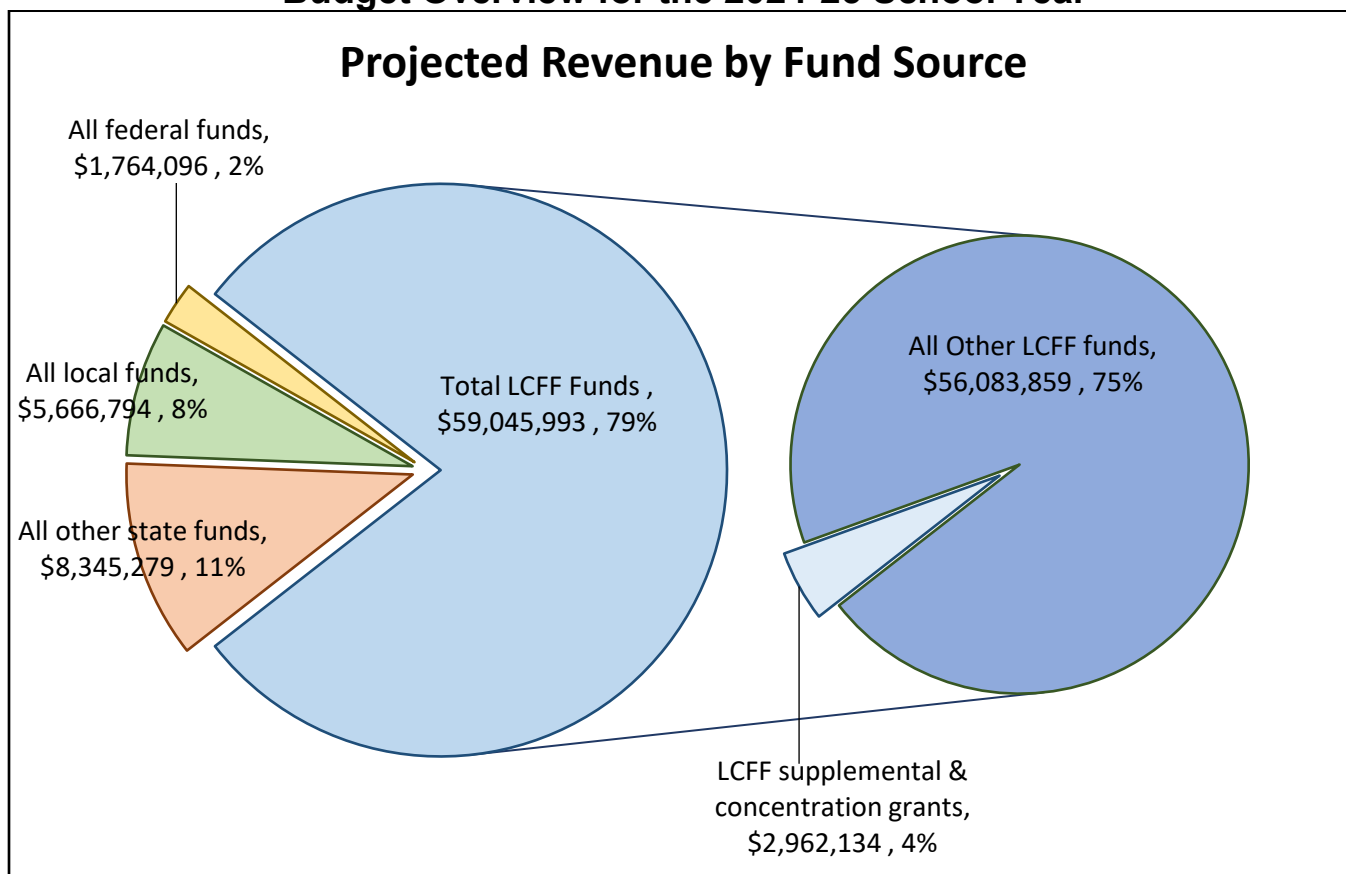
Assistant Superintendent, Instructional Services

mkahn@gusd.us

(805) 681-1200 Ext. 2203

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2024-25 School Year

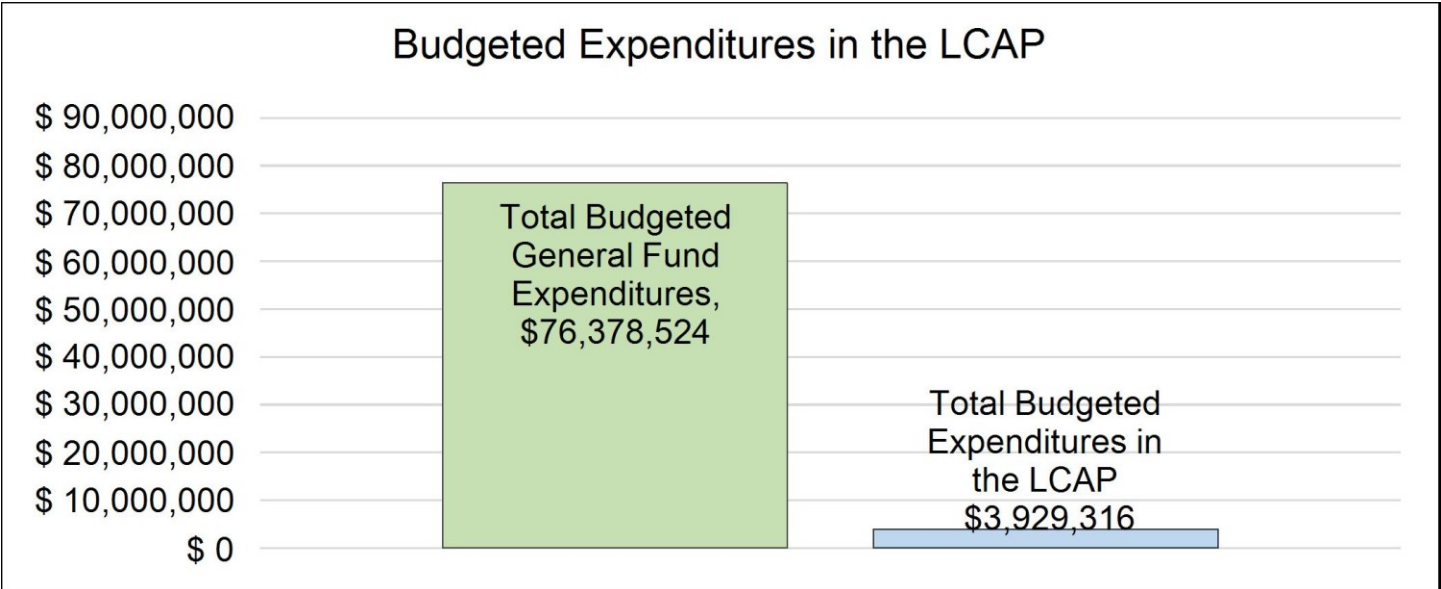


This chart shows the total general purpose revenue Goleta Union School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Goleta Union School District is \$74,822,162, of which \$59,045,993 is Local Control Funding Formula (LCFF), \$8,345,279 is other state funds, \$5,666,794 is local funds, and \$1,764,096 is federal funds. Of the \$59,045,993 in LCFF Funds, \$2,962,134 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Goleta Union School District plans to spend for 2024-25. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Goleta Union School District plans to spend \$76,378,524 for the 2024-25 school year. Of that amount, \$3,929,316 is tied to actions/services in the LCAP and \$72,449,208 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

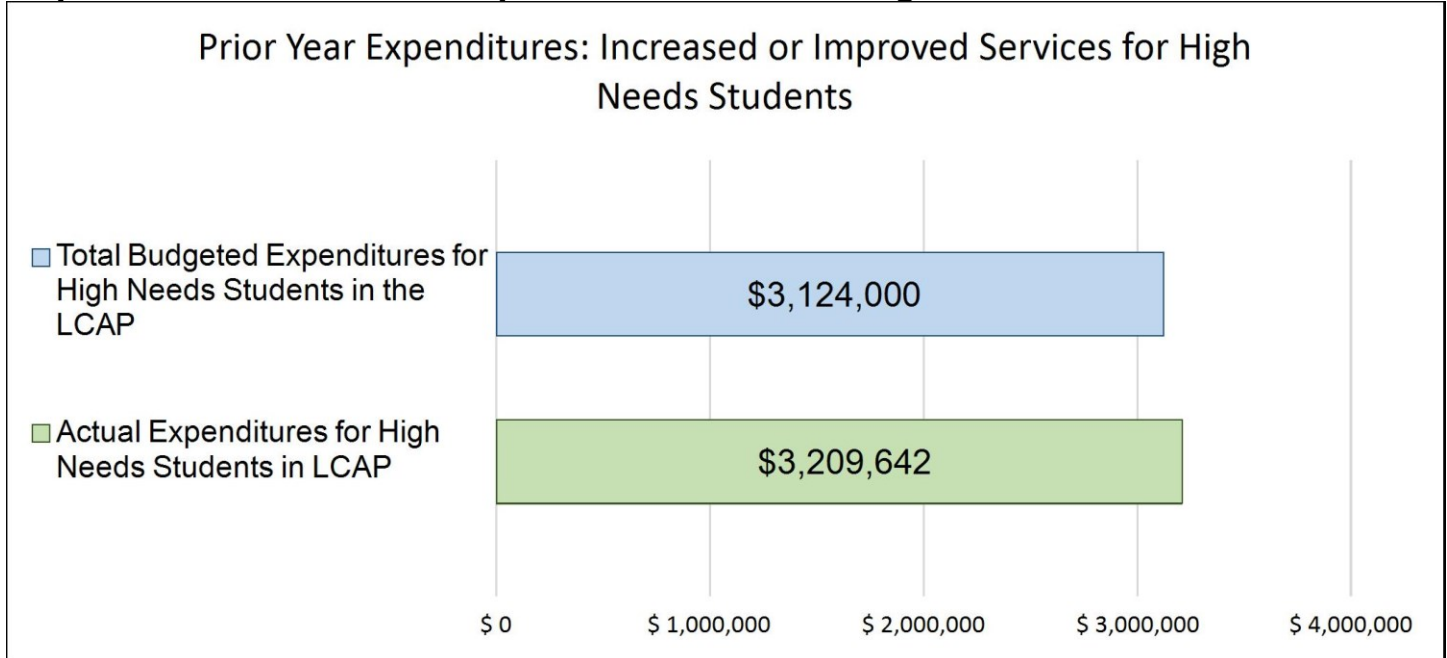
General Fund Budget Expenditures not detailed in the LCAP include General Education Teachers, Classified Support Staff, and most Special Education Programs. These expenditures support all district students and activities to keep students safe and the district running smoothly.

Increased or Improved Services for High Needs Students in the LCAP for the 2024-25 School Year

In 2024-25, Goleta Union School District is projecting it will receive \$2,962,134 based on the enrollment of foster youth, English learner, and low-income students. Goleta Union School District must describe how it intends to increase or improve services for high needs students in the LCAP. Goleta Union School District plans to spend \$3,436,295 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2023-24



This chart compares what Goleta Union School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Goleta Union School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2023-24, Goleta Union School District's LCAP budgeted \$3,124,000 for planned actions to increase or improve services for high needs students. Goleta Union School District actually spent \$3,209,642 for actions to increase or improve services for high needs students in 2023-24.

Excess Reserve Calculation

ADOPTED BUDGET
Fiscal Year 2022-2023
Budget Attachment
Balances in Excess of Minimum Reserve Requirements
Complete shaded areas

District: Goleta Union Elementary School District

CDS #: 42-69195

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2024-25 Adopted Budget
01	General Fund/County School Service Fund	\$ 6,400,371
17	Special Reserve Fund for Other Than Capital Outlay Projects	-
	Total Assigned and Unassigned Ending Fund Balances	\$ 6,400,371
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainties	2,295,106
	Remaining Balance That Needs to be Substantiated	\$ 4,105,265

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2024-25 Adopted Budget	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 4,105,265	Prudent Reserve for Community Funded District
		-	
		-	
	Total of Substantiated Needs	\$ 4,105,265	

Remaining Unsubstantiated Balance \$ - Balance should be zero

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



ADOPTED BUDGET
Fiscal Year 2023-24
Budget Attachment: Multi-Year Projections
Balances in Excess of Minimum Reserve Requirements
Complete shaded areas

District: Goleta Union Elementary School District

CDS #: 42-69195

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	Form MYP 20025-26
01	General Fund/County School Service Fund	\$ 7,666,951
17	Special Reserve Fund for Other Than Capital Outlay Projects	-
	Total Assigned and Unassigned Ending Fund Balances	\$ 7,666,951
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainties	2,307,767
	Remaining Balance That Needs to be Substantiated	\$ 5,359,184

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	Form MYP 20025-26	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 5,359,184	Prudent Reserve for Community Funded District
		-	
		-	
	Total of Substantiated Needs	\$ 5,359,184	

Remaining Unsubstantiated Balance \$ - Balance should be zero

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



ADOPTED BUDGET
Fiscal Year 2024-25
Budget Attachment: Multi-Year Projections
Balances in Excess of Minimum Reserve Requirements
Complete shaded areas

District: Goleta Union Elementary School District

CDS #: 42-69195

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	Form MYP 2026-27
01	General Fund/County School Service Fund	\$ 9,355,935
17	Special Reserve Fund for Other Than Capital Outlay Projects	-
	Total Assigned and Unassigned Ending Fund Balances	\$ 9,355,935
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainties	2,285,384
	Remaining Balance That Needs to be Substantiated	\$ 7,070,551

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	Form MYP 2026-27	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 7,070,551	Prudent Reserve for Community Funded District
		-	
		-	
	Total of Substantiated Needs	\$ 7,070,551	

Remaining Unsubstantiated Balance \$ - Balance should be zero

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



Other Funds

Fund 08 – Student Activity Fund

This fund is used to account separately for all fundraising and student activity for each school site. All money is now kept in the County Treasury and accounted for in the district's accounting system as external bank accounts have been eliminated. Each school has its own set of accounts and is managed separately centrally at the district office.

FUND 08	Increase (Decrease)	2024-2025 Adopted Budget	2023-2024 Estimated Actuals
<i>Revenues</i>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	23,505	193,500	169,995
Transfers In	-	-	-
Total Revenues	\$ 23,505	\$ 193,500	\$ 169,995
<i>Expenditures</i>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	(21,885)	21,015	42,900
Services and Other Operating Exp	(57,955)	135,640	193,595
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	\$ (79,840)	\$ 156,655	\$ 236,495
Net Increase (Decrease)	\$ 103,345	\$ 36,845	\$ (66,500)
Beginning Fund Balance	\$ -	\$ 289,714	\$ 356,214
Ending Fund Balance	\$ -	\$ 326,559	\$ 289,714

This fund was added in 2022-23 for school sites to track fundraising and donation amounts. A separate account exists in this fund for each school. Initial budget amounts are conservative and the budgets for Student Account Activity are updated throughout the school year.

Fund 12 – Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate child development programs. All money received for or from Child Development Services covered under the Child Care and Development Services Act (Ed Code Section 8200 et seq.) shall be deposited into this fund. GUSD operates state funded preschools that are maintained in this fund and are self-supporting. Currently, the district is licensed for one State Preschool classrooms housed at La Patera Ellwood and El Camino schools.

FUND 12	Increase (Decrease)	2024-2025 Adopted Budget	2023-2024 Estimated Actuals
<i>Revenues</i>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	(42,326)	634,462	676,788
Other Local Revenue	(9,866)	20,000	29,866
Transfers In	-	-	-
Total Revenues	\$ (52,192)	\$ 654,462	\$ 706,654
<i>Expenditures</i>			
Certificated Salaries	\$ (2,327)	\$ 228,510	\$ 230,837
Classified Salaries	(1,951)	199,793	201,744
Employee Benefits	9,842	188,734	178,892
Books and Supplies	(31,612)	11,888	43,500
Services and Other Operating Exp	8,337	25,537	17,200
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	(34,481)	-	34,481
Total Expenditures	\$ (52,192)	\$ 654,462	\$ 706,654
Net Increase (Decrease)	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -

The Child Development Fund revenue budget saw a slight decrease for state preschool revenue in 2024-25 due to the elimination of one-time funds received in 2023-24. Federal funding has been eliminated and local revenues for fees and grants have been reduced. Expenditures are balanced to the revenues available in the fund and the program should operate in a zero-fund equity position.

Fund 13 – Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the Food Service Program. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100). Meals are prepared at the District Office Central Kitchen and delivered to all school sites daily.

FUND 13	Increase (Decrease)	2024-2025 Adopted Budget	2023-2024 Estimated Actuals
Revenues			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	149,138	1,433,000	1,283,862
Other State Revenue	238,000	1,988,000	1,750,000
Other Local Revenue	(76,000)	10,000	86,000
Transfers In	-	-	-
Total Revenues	\$ 311,138	\$ 3,431,000	\$ 3,119,862
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	176,155	1,270,573	1,094,418
Employee Benefits	75,357	482,905	407,548
Books and Supplies	(229,012)	889,000	1,118,012
Services and Other Operating Exp	(21,000)	54,250	75,250
Capital Outlay	(99,000)	75,000	174,000
Other Outgoing	-	-	-
Transfer Out	(91,831)	109,496	201,327
Total Expenditures	\$ (189,331)	\$ 2,881,224	\$ 3,070,555
Net Increase (Decrease)	\$ 500,469	\$ 549,776	\$ 49,307
Beginning Fund Balance	\$ 49,307	\$ 3,516,562	\$ 3,467,255
Ending Fund Balance	\$ 549,776	\$ 4,066,338	\$ 3,516,562

Revenues are still contingent on the State of CA continuing the free meals for all program that requires two meals per day per student to be offered, and those funds have been committed for 2024-25. We continue to serve a large number of meals while controlling costs. The large reserve in this fund will need to be spent down over the next few years per federal regulations and the department has a plan to do so that will include upgrades to the central kitchen, equipment, etc.

Fund 14 – Deferred Maintenance Fund

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (Education Code sections 17582). Deferred maintenance uses include interior and exterior painting, major repair or replacement of plumbing, roofs, heating, electrical, asphalt and flooring systems.

FUND 14	Increase (Decrease)	2024-2025 Adopted Budget	2023-2024 Estimated Actuals
<i>Revenues</i>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	(4,307)	-	4,307
Transfers In	125,000	125,000	-
Total Revenues	\$ 120,693	\$ 125,000	\$ 4,307
<i>Expenditures</i>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Exp	(245,000)	90,000	335,000
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	\$ (245,000)	\$ 90,000	\$ 335,000
Net Increase (Decrease)	\$ 365,693	\$ 35,000	\$ (330,693)
Beginning Fund Balance	\$ (330,693)	\$ 67,791	\$ 398,484
Ending Fund Balance	\$ 35,000	\$ 102,791	\$ 67,791

This fund had been financed through the annual district contribution from the General Fund and budgets a regular amount for potential maintenance projects as needed during the fiscal year. The transfer amount from the General Fund was suspended in 2023-24 but is budgeted to return in 2024-25 at \$125,000 and is included for the next three years in the Multi-year Projection. Projects such as roof repair, heating unit replacements, plumbing and asphalt repairs reduce the amount accumulated in this fund.

Fund 21 – Building Fund

This fund is new to GUSD and exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Activity in this fund will fall under a separate independent audit each year and is subject to review by the Citizens Oversight Committee. All proceeds received from the sale of General Obligation Bonds authorized by the voter approved Measure M, will be accounted for in this fund. Repayment of the bond will be accounted for in a separate fund.

FUND 21	Increase (Decrease)	2024-2025 Adopted Budget	2023-2024 Estimated Actuals
<u>Revenues</u>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	-	300,000	300,000
Other Sources /Uses	-	-	-
Total Revenues	\$ -	\$ 300,000	\$ 300,000
<u>Expenditures</u>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Exp	(1,323,692)	-	1,323,692
Capital Outlay	(18,594,642)	5,154,000	23,748,642
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	\$ (19,918,334)	\$ 5,154,000	\$ 25,072,334
Net Increase (Decrease)	\$ 19,918,334	\$ (4,854,000)	\$ (24,772,334)
Beginning Fund Balance	\$ (24,772,334)	\$ 5,023,283	\$ 29,795,617
Ending Fund Balance	\$ (4,854,000)	\$ 169,283	\$ 5,023,283

The third issue of Measure M bonds is proposed to be sold during 2024-25 in the amount of \$40 million. The only budget to date in this fund is for interest and the balance of what is left from the last issue. As plans are set for upcoming projects, the budget for this fund will be updated. It is anticipated that close to \$20 million in projects will be completed by the end of Summer 2025. Such projects include roof replacements and HVAC at four school sites, asphalt replacement at five or six sites, four more schools will receive new playground equipment, and all schools will receive new classroom furniture.

Fund 25 – Capital Facilities Fund

This fund is used primarily to account separately for money received from fees levied on development projects as a condition of approval (*Education Code sections 17620–17626 and Government Code Section 65995 et seq.*). Expenditures in Fund 25, Capital Facilities Fund, are restricted to the purposes specified in *Government Code sections 65970–65981 or Government Code Section 65995 et seq.*, or to the items specified in agreements with the developer (*Government Code Section 66006*). Costs of justifying and adopting fees may be paid from Fund 25 (*Education Code Section 17620*). Administrative costs of collecting fees may be reimbursed from Fund 25 within the limitations of *Education Code Section 17620*.

FUND 25	Increase (Decrease)	2024-2025 Adopted Budget	2023-2024 Estimated Actuals
Revenues			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	(80,000)	-	80,000
Transfers In	(120,695)	-	120,695
Total Revenues	\$ (200,695)	\$ -	\$ 200,695
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Exp	(100,511)	-	100,511
Capital Outlay	(301,902)	-	301,902
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	\$ (402,413)	\$ -	\$ 402,413
Net Increase (Decrease)	\$ 201,718	\$ -	\$ (201,718)
Beginning Fund Balance	\$ (201,718)	\$ -	\$ 201,718
Ending Fund Balance	\$ -	\$ -	\$ -

Developer Fees charged by the district are \$4.79/ft. residential, \$0.78/ft. commercial, and are shared 50/50 with Santa Barbara Unified School District. These fees will provide funding for site modernization projects as well as the annual rental cost of six portable classrooms. During 2023-24 all the remaining funds were spent on relocatable classrooms at La Patera and El Camino. Until we start to receive more Developer Fee Revenues in this fund, projects will be budgeted for in the future.

Fund 51 – Bond Interest and Redemption Fund

This fund is used for the repayment of bonds issued for an LEA (*Education Code sections 15125–15262*). Bonds may be issued either by the county board of supervisors on behalf of the school district, or by the school district. The County Auditor maintains control over the LEA's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the County Auditor from taxes levied by the County Assessor and collected by the County Treasurer/Tax Collector.

FUND 51	Increase (Decrease)	2024-2025 Adopted Budget	2023-2024 Estimated Actuals
Revenues			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	12,875	12,875
Other Local Revenue	-	4,522,612	4,522,612
Other Sources/Uses	-	1,871,337	1,871,337
Total Revenues	\$ -	\$ 6,406,824	\$ 6,406,824
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Exp	-	-	-
Capital Outlay	-	-	-
Other Outgoing	-	5,805,969	5,805,969
Transfer Out	-	-	-
Total Expenditures	\$ -	\$ 5,805,969	\$ 5,805,969
Net Increase (Decrease)	\$ -	\$ 600,855	\$ 600,855
Beginning Fund Balance	\$ 600,855	\$ 7,613,842	\$ 7,012,987
Ending Fund Balance	\$ 600,855	\$ 8,214,697	\$ 7,613,842

This fund was established by Santa Barbara County to collect property taxes used to pay for principal and interest owed on the GUSD General Obligation Bonds (Measure M) from 1996 and will also include the new Measure M from 2020. The County of Santa Barbara is legally responsible for setting the property tax rates necessary to have sufficient cash on hand to closely match interest and principal (redemption or retirement) on the bonds. The budget amounts are updated at First Interim based on data provided by the Santa Barbara County Education Office. GUSD does not technically control this fund, but it is presented for informational purposes and to meet the legal disclosure requirements.

Fund 66 – Warehouse Revolving Fund

This fund is used primarily to maintain budget control and stock accounting of merchandise for GUSD use (*Education Code Section 42830*). The Warehouse Revolving Fund (Fund 66) is reimbursed from various funds for amounts consumed by these user funds.

Expenses in Fund 66, Warehouse Revolving Fund, may include the purchase of stores to be placed in stock and the costs of receiving, storing, and delivering stores (*Education Code Section 42832*).

FUND 66	Increase (Decrease)	2024-2025 Adopted Budget	2023-2024 Estimated Actuals
<i>Revenues</i>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	-	275,000	275,000
Transfers In	-	-	-
Total Revenues	\$ -	\$ 275,000	\$ 275,000
<i>Expenditures</i>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	275,000	275,000
Services and Other Operating Exp	-	-	-
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	\$ -	\$ 275,000	\$ 275,000
Net Increase (Decrease)	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ 58,197	\$ 58,197
Ending Fund Balance	\$ -	\$ 58,197	\$ 58,197

A revolving value of approximately \$65,000 accounts for cash on hand, inventory stores, payables and receivables. The fund is reconciled and balanced at year end for the Unaudited Actuals Report.

Fund 77/78 – SELPA Pass-Through & Payroll Clearing Funds

Fund 77 exists to account separately for the amounts of special education funding received from the State on behalf of the Santa Barbara County Special Education Local Planning Area. The funds will be transferred from Fund 77 to the SELPA and will then be distributed to member districts. GUSD is acting simply as a “cash conduit.” for state funding. Fund 78 is now used to accumulate employer and employee payroll contributions for health insurance. Payments to health insurance vendors are then made from this Fund, including retiree purchases for insurance. Employees contribute for ten months during the school year and do not contribute in July and August which is why there will always be a balance at year end to pay July and August premiums to SISC.

FUND 77/78	Increase (Decrease)	2024-2025 Adopted Budget	2023-2024 Estimated Actuals
<i>Revenues</i>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	(54,180,509)	6,112,508	60,293,017
Transfers In	-	-	-
Total Revenues	\$ (54,180,509)	\$ 6,112,508	\$ 60,293,017
<i>Expenditures</i>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Exp	90,900	6,111,408	6,020,508
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	(53,925,009)	-	53,925,009
Total Expenditures	\$ (53,834,109)	\$ 6,111,408	\$ 59,945,517
Net Increase (Decrease)	\$ (346,400)	\$ 1,100	\$ 347,500
Beginning Fund Balance	\$ 347,500	\$ 347,500	\$ -
Ending Fund Balance	\$ 1,100	\$ 348,600	\$ 347,500

This fund will account for all funds previously accounted for in the GUSD Fund 10 and for reporting purposes, is combined with all of the payroll clearing activity in fund 78. Budget amounts are updated throughout the year to include changes from the updated SELPA funding model and other payroll calculations and estimates.

SECTION II

SACS

FORMS

G = General
Ledger Data; S =
Supplemental
Data

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

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund	G	G
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	G
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		
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		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

			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	55,652,561.00	1,051,055.00	56,703,616.00	57,990,287.00	1,055,706.00	59,045,993.00	4.1%
2) Federal Revenue		8100-8299	0.00	1,706,993.81	1,706,993.81	0.00	1,764,096.00	1,764,096.00	3.3%
3) Other State Revenue		8300-8599	1,247,363.24	8,360,200.07	9,607,563.31	1,081,223.00	7,264,056.00	8,345,279.00	-13.1%
4) Other Local Revenue		8600-8799	3,514,999.53	2,533,822.54	6,048,822.07	3,522,249.00	2,144,545.00	5,666,794.00	-6.3%
5) TOTAL, REVENUES			60,414,923.77	13,652,071.42	74,066,995.19	62,593,759.00	12,228,403.00	74,822,162.00	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	22,456,115.65	6,014,341.12	28,470,456.77	22,307,321.14	5,975,413.02	28,282,734.16	-0.7%
2) Classified Salaries		2000-2999	10,224,127.87	8,990,941.56	19,215,069.43	10,489,133.40	8,976,963.50	19,466,096.90	1.3%
3) Employee Benefits		3000-3999	10,035,986.17	7,894,347.66	17,930,333.83	10,093,583.67	8,225,211.18	18,318,794.85	2.2%
4) Books and Supplies		4000-4999	2,215,843.59	1,211,804.65	3,427,648.24	1,541,482.35	1,316,783.04	2,858,265.39	-16.6%
5) Services and Other Operating Expenditures		5000-5999	3,578,548.81	3,044,447.61	6,622,996.42	4,341,463.18	3,148,516.09	7,489,979.27	13.1%
6) Capital Outlay		6000-6999	645,302.00	799,000.00	1,444,302.00	12,000.00	0.00	12,000.00	-99.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	147,800.00	109,929.00	257,729.00	0.00	60,150.00	60,150.00	-76.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(287,129.21)	51,320.96	(235,808.25)	(109,496.08)	0.00	(109,496.08)	-53.6%
9) TOTAL, EXPENDITURES			49,016,594.88	28,116,132.56	77,132,727.44	48,675,487.66	27,703,036.83	76,378,524.49	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,398,328.89	(14,464,061.14)	(3,065,732.25)	13,918,271.34	(15,474,633.83)	(1,556,362.49)	-49.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	120,694.52	0.00	120,694.52	125,000.00	0.00	125,000.00	3.6%
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	(12,978,832.00)	12,978,832.00	0.00	(14,404,359.84)	14,404,359.84	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,099,526.52)	12,978,832.00	(120,694.52)	(14,529,359.84)	14,404,359.84	(125,000.00)	3.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,701,197.63)	(1,485,229.14)	(3,186,426.77)	(611,088.50)	(1,070,273.99)	(1,681,362.49)	-47.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,717,657.55	3,525,450.86	12,243,108.41	7,016,459.92	2,040,221.72	9,056,681.64	-26.0%
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)			8,717,657.55	3,525,450.86	12,243,108.41	7,016,459.92	2,040,221.72	9,056,681.64	-26.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,717,657.55	3,525,450.86	12,243,108.41	7,016,459.92	2,040,221.72	9,056,681.64	-26.0%
2) Ending Balance, June 30 (E + F1e)			7,016,459.92	2,040,221.72	9,056,681.64	6,405,371.42	969,947.73	7,375,319.15	-18.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,040,221.72	2,040,221.72	0.00	969,947.73	969,947.73	-52.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,317,603.00	0.00	2,317,603.00	2,295,106.00	0.00	2,295,106.00	-1.0%
Unassigned/Unappropriated Amount		9790	4,693,856.92	0.00	4,693,856.92	4,105,265.42	0.00	4,105,265.42	-12.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

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)	
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			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,278,858.00	0.00	2,278,858.00	2,278,858.00	0.00	2,278,858.00	0.0%
Education Protection Account State Aid - Current Year		8012	663,246.00	0.00	663,246.00	651,100.00	0.00	651,100.00	-1.8%
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	170,930.00	0.00	170,930.00	170,930.00	0.00	170,930.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	42,760,001.00	0.00	42,760,001.00	44,684,201.00	0.00	44,684,201.00	4.5%
Unsecured Roll Taxes		8042	1,836,783.00	0.00	1,836,783.00	1,919,438.00	0.00	1,919,438.00	4.5%
Prior Years' Taxes		8043	257,654.00	0.00	257,654.00	40,000.00	0.00	40,000.00	-84.5%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,710,089.00	0.00	7,710,089.00	8,270,760.00	0.00	8,270,760.00	7.3%
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			55,677,561.00	0.00	55,677,561.00	58,015,287.00	0.00	58,015,287.00	4.2%
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	(25,000.00)	0.00	(25,000.00)	(25,000.00)	0.00	(25,000.00)	0.0%
Property Taxes Transfers		8097	0.00	1,051,055.00	1,051,055.00	0.00	1,055,706.00	1,055,706.00	0.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			55,652,561.00	1,051,055.00	56,703,616.00	57,990,287.00	1,055,706.00	59,045,993.00	4.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	842,310.00	842,310.00	0.00	796,949.00	796,949.00	-5.4%
Special Education Discretionary Grants		8182	0.00	42,653.00	42,653.00	0.00	83,469.00	83,469.00	95.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		464,929.00	464,929.00		464,929.00	464,929.00	0.0%
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		97,707.00	97,707.00		97,707.00	97,707.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		14,166.00	14,166.00	New

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		72,021.26	72,021.26		78,149.00	78,149.00	8.5%
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		28,727.00	28,727.00		28,727.00	28,727.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	158,646.55	158,646.55	0.00	200,000.00	200,000.00	26.1%
TOTAL, FEDERAL REVENUE			0.00	1,706,993.81	1,706,993.81	0.00	1,764,096.00	1,764,096.00	3.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	114,459.00	0.00	114,459.00	120,000.00	0.00	120,000.00	4.8%
Lottery - Unrestricted and Instructional Materials		8560	592,773.00	241,128.00	833,901.00	592,773.00	241,128.00	833,901.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		559,359.00	559,359.00		559,359.00	559,359.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
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	540,131.24	7,559,713.07	8,099,844.31	368,450.00	6,463,569.00	6,832,019.00	-15.7%
TOTAL, OTHER STATE REVENUE			1,247,363.24	8,360,200.07	9,607,563.31	1,081,223.00	7,264,056.00	8,345,279.00	-13.1%
OTHER LOCAL REVENUE									
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	817,705.00	0.00	817,705.00	821,705.00	0.00	821,705.00	0.5%
Interest		8660	225,000.00	0.00	225,000.00	200,000.00	0.00	200,000.00	-11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	13,285.81	0.00	13,285.81	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									

DescriptionResource CodesObject Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,459,008.72	733,733.54	3,192,742.26	2,500,544.00	400,000.00	2,900,544.00	-9.2%
Tuition		8710	0.00	62,977.00	62,977.00	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		1,737,112.00	1,737,112.00		1,744,545.00	1,744,545.00	0.4%
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			3,514,999.53	2,533,822.54	6,048,822.07	3,522,249.00	2,144,545.00	5,666,794.00	-6.3%
TOTAL, REVENUES			60,414,923.77	13,652,071.42	74,066,995.19	62,593,759.00	12,228,403.00	74,822,162.00	1.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,502,283.39	4,566,733.17	24,069,016.56	19,172,634.13	4,615,042.18	23,787,676.31	-1.2%
Certificated Pupil Support Salaries		1200	644,969.74	1,008,920.12	1,653,889.86	821,193.60	922,241.60	1,743,435.20	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,304,362.52	339,330.59	2,643,693.11	2,313,493.41	334,273.92	2,647,767.33	0.2%
Other Certificated Salaries		1900	4,500.00	99,357.24	103,857.24	0.00	103,855.32	103,855.32	0.0%
TOTAL, CERTIFICATED SALARIES			22,456,115.65	6,014,341.12	28,470,456.77	22,307,321.14	5,975,413.02	28,282,734.16	-0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,790,703.26	4,614,222.76	6,404,926.02	2,260,427.89	4,200,802.23	6,461,230.12	0.9%
Classified Support Salaries		2200	3,039,727.70	1,103,254.30	4,142,982.00	3,480,165.67	1,168,557.00	4,648,722.67	12.2%
Classified Supervisors' and Administrators' Salaries		2300	379,657.60	471,808.58	851,466.18	395,045.69	481,153.29	876,198.98	2.9%
Clerical, Technical and Office Salaries		2400	2,932,420.29	713,704.02	3,646,124.31	2,905,959.94	682,365.43	3,588,325.37	-1.6%
Other Classified Salaries		2900	2,081,619.02	2,087,951.90	4,169,570.92	1,447,534.21	2,444,085.55	3,891,619.76	-6.7%
TOTAL, CLASSIFIED SALARIES			10,224,127.87	8,990,941.56	19,215,069.43	10,489,133.40	8,976,963.50	19,466,096.90	1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,338,859.84	4,016,515.73	8,355,375.57	4,254,782.89	4,221,662.04	8,476,444.93	1.4%
PERS		3201-3202	2,513,687.18	2,203,278.78	4,716,965.96	2,657,077.45	2,240,395.61	4,897,473.06	3.8%
OASDI/Medicare/Alternative		3301-3302	1,024,997.86	735,867.69	1,760,865.55	1,062,266.48	740,982.87	1,803,249.35	2.4%
Health and Welfare Benefits		3401-3402	1,701,205.29	737,498.94	2,438,704.23	1,559,327.21	776,054.57	2,335,381.78	-4.2%
Unemployment Insurance		3501-3502	15,516.42	7,169.91	22,686.33	15,720.92	7,205.50	22,926.42	1.1%
Workers' Compensation		3601-3602	419,915.58	194,016.61	613,932.19	522,313.20	238,910.59	761,223.79	24.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,804.00	0.00	21,804.00	22,095.52	0.00	22,095.52	1.3%
TOTAL, EMPLOYEE BENEFITS			10,035,986.17	7,894,347.66	17,930,333.83	10,093,583.67	8,225,211.18	18,318,794.85	2.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	327,900.00	327,900.00	0.00	857,300.00	857,300.00	161.5%
Books and Other Reference Materials		4200	700.00	0.00	700.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	1,642,921.11	702,432.92	2,345,354.03	1,471,732.35	406,683.03	1,878,415.38	-19.9%
Noncapitalized Equipment		4400	568,784.17	176,471.73	745,255.90	69,750.00	45,800.00	115,550.00	-84.5%
Food		4700	3,438.31	5,000.00	8,438.31	0.00	7,000.01	7,000.01	-17.0%
TOTAL, BOOKS AND SUPPLIES			2,215,843.59	1,211,804.65	3,427,648.24	1,541,482.35	1,316,783.04	2,858,265.39	-16.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	127,863.02	164,521.99	292,385.01	38,649.67	74,864.00	113,513.67	-61.2%
Dues and Memberships		5300	126,215.00	15,000.00	141,215.00	74,129.91	0.00	74,129.91	-47.5%
Insurance		5400 - 5450	475,000.00	7,500.00	482,500.00	580,000.00	7,150.00	587,150.00	21.7%
Operations and Housekeeping Services		5500	1,029,483.81	0.00	1,029,483.81	1,125,715.00	0.00	1,125,715.00	9.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	132,856.62	57,000.00	189,856.62	130,750.00	47,000.00	177,750.00	-6.4%
Transfers of Direct Costs		5710	(21,500.00)	21,500.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(347,600.00)	100,000.00	(247,600.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,903,157.66	2,709,945.62	4,613,103.28	2,237,471.60	3,019,022.09	5,256,493.69	13.9%
Communications		5900	153,072.70	(31,020.00)	122,052.70	154,747.00	480.00	155,227.00	27.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,578,548.81	3,044,447.61	6,622,996.42	4,341,463.18	3,148,516.09	7,489,979.27	13.1%

			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							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	605,190.00	753,000.00	1,358,190.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,112.00	22,000.00	47,112.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	15,000.00	24,000.00	39,000.00	12,000.00	0.00	12,000.00	-69.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			645,302.00	799,000.00	1,444,302.00	12,000.00	0.00	12,000.00	-99.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	105,823.00	105,823.00	0.00	56,044.00	56,044.00	-47.0%
Payments to County Offices		7142	0.00	4,106.00	4,106.00	0.00	4,106.00	4,106.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	12,300.00	0.00	12,300.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	135,500.00	0.00	135,500.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			147,800.00	109,929.00	257,729.00	0.00	60,150.00	60,150.00	-76.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(51,320.96)	51,320.96	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(235,808.25)	0.00	(235,808.25)	(109,496.08)	0.00	(109,496.08)	-53.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(287,129.21)	51,320.96	(235,808.25)	(109,496.08)	0.00	(109,496.08)	-53.6%
TOTAL, EXPENDITURES			49,016,594.88	28,116,132.56	77,132,727.44	48,675,487.66	27,703,036.83	76,378,524.49	-1.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	120,694.52	0.00	120,694.52	125,000.00	0.00	125,000.00	3.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			120,694.52	0.00	120,694.52	125,000.00	0.00	125,000.00	3.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject 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)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(12,978,832.00)	12,978,832.00	0.00	(14,404,359.84)	14,404,359.84	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			(12,978,832.00)	12,978,832.00	0.00	(14,404,359.84)	14,404,359.84	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(13,099,526.52)	12,978,832.00	(120,694.52)	(14,529,359.84)	14,404,359.84	(125,000.00)	3.6%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	55,652,561.00	1,051,055.00	56,703,616.00	57,990,287.00	1,055,706.00	59,045,993.00	4.1%
2) Federal Revenue		8100-8299	0.00	1,706,993.81	1,706,993.81	0.00	1,764,096.00	1,764,096.00	3.3%
3) Other State Revenue		8300-8599	1,247,363.24	8,360,200.07	9,607,563.31	1,081,223.00	7,264,056.00	8,345,279.00	-13.1%
4) Other Local Revenue		8600-8799	3,514,999.53	2,533,822.54	6,048,822.07	3,522,249.00	2,144,545.00	5,666,794.00	-6.3%
5) TOTAL, REVENUES			60,414,923.77	13,652,071.42	74,066,995.19	62,593,759.00	12,228,403.00	74,822,162.00	1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	30,633,017.46	19,486,732.25	50,119,749.71	30,854,636.73	20,526,290.28	51,380,927.01	2.5%
2) Instruction - Related Services	2000-2999		4,836,421.72	2,282,329.09	7,118,750.81	4,913,003.70	2,242,392.90	7,155,396.60	0.5%
3) Pupil Services	3000-3999		3,370,978.36	2,670,518.06	6,041,496.42	3,520,590.43	2,729,748.18	6,250,338.61	3.5%
4) Ancillary Services	4000-4999		0.00	390,511.00	390,511.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		79,312.34	0.00	79,312.34	61,869.72	0.00	61,869.72	-22.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,982,648.19	178,734.64	5,161,382.83	5,140,904.67	31,080.00	5,171,984.67	0.2%
8) Plant Services	8000-8999		4,966,416.81	2,997,378.52	7,963,795.33	4,184,482.41	2,113,375.47	6,297,857.88	-20.9%
9) Other Outgo	9000-9999		147,800.00	109,929.00	257,729.00	0.00	60,150.00	60,150.00	-76.7%
10) TOTAL, EXPENDITURES			49,016,594.88	28,116,132.56	77,132,727.44	48,675,487.66	27,703,036.83	76,378,524.49	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,398,328.89	(14,464,061.14)	(3,065,732.25)	13,918,271.34	(15,474,633.83)	(1,556,362.49)	-49.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		120,694.52	0.00	120,694.52	125,000.00	0.00	125,000.00	3.6%
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		(12,978,832.00)	12,978,832.00	0.00	(14,404,359.84)	14,404,359.84	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,099,526.52)	12,978,832.00	(120,694.52)	(14,529,359.84)	14,404,359.84	(125,000.00)	3.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,701,197.63)	(1,485,229.14)	(3,186,426.77)	(611,088.50)	(1,070,273.99)	(1,681,362.49)	-47.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		8,717,657.55	3,525,450.86	12,243,108.41	7,016,459.92	2,040,221.72	9,056,681.64	-26.0%
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)			8,717,657.55	3,525,450.86	12,243,108.41	7,016,459.92	2,040,221.72	9,056,681.64	-26.0%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,717,657.55	3,525,450.86	12,243,108.41	7,016,459.92	2,040,221.72	9,056,681.64	-26.0%
2) Ending Balance, June 30 (E + F1e)			7,016,459.92	2,040,221.72	9,056,681.64	6,405,371.42	969,947.73	7,375,319.15	-18.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	2,040,221.72	2,040,221.72	0.00	969,947.73	969,947.73	-52.5%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		2,317,603.00	0.00	2,317,603.00	2,295,106.00	0.00	2,295,106.00	-1.0%
Unassigned/Unappropriated Amount	9790		4,693,856.92	0.00	4,693,856.92	4,105,265.42	0.00	4,105,265.42	-12.5%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6266	Educator Effectiveness, FY 2021-22	660,112.33	206,010.34
6300	Lottery: Instructional Materials	263,581.60	347,409.60
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	701,609.60	1,609.60
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KiT Funds	82,155.00	82,155.00
7311	Classified School Employee Professional Development Block Grant	31,683.00	31,683.00
7415	Classified School Employee Summer Assistance Program	19,242.32	19,242.32
9010	Other Restricted Local	281,837.87	281,837.87
Total, Restricted Balance		2,040,221.72	969,947.73

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	169,995.00	193,500.00	13.8%
5) TOTAL, REVENUES			169,995.00	193,500.00	13.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	42,900.00	21,014.77	-51.0%
5) Services and Other Operating Expenditures		5000-5999	193,595.00	135,640.06	-129.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			236,495.00	156,654.83	-180.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,500.00)	36,845.17	-155.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,500.00)	36,845.17	-155.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	356,214.07	289,714.07	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			356,214.07	289,714.07	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			356,214.07	289,714.07	-18.7%
2) Ending Balance, June 30 (E + F1e)			289,714.07	326,559.24	12.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	289,714.07	326,559.24	12.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	169,995.00	193,500.00	13.8%
TOTAL, REVENUES			169,995.00	193,500.00	13.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	42,900.00	21,014.77	-51.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			42,900.00	21,014.77	-51.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,100.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	192,495.00	135,640.06	-29.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			193,595.00	135,640.06	-129.5%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			236,495.00	156,654.83	-180.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	169,995.00	193,500.00	13.8%
5) TOTAL, REVENUES			169,995.00	193,500.00	13.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		236,495.00	156,654.83	-33.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			236,495.00	156,654.83	-33.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,500.00)	36,845.17	-155.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,500.00)	36,845.17	-155.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	356,214.07	289,714.07	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			356,214.07	289,714.07	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			356,214.07	289,714.07	-18.7%
2) Ending Balance, June 30 (E + F1e)			289,714.07	326,559.24	12.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	289,714.07	326,559.24	12.7%
c) Committed					

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

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
8210	Student Activity Funds	289,714.07	326,559.24
Total, Restricted Balance		289,714.07	326,559.24

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	676,787.64	634,462.00	-6.3%
4) Other Local Revenue		8600-8799	29,865.86	20,000.00	-33.0%
5) TOTAL, REVENUES			706,653.50	654,462.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	230,836.79	228,509.92	-1.0%
2) Classified Salaries		2000-2999	201,743.59	199,792.54	-1.0%
3) Employee Benefits		3000-3999	178,891.95	188,733.88	5.5%
4) Books and Supplies		4000-4999	43,500.00	11,887.79	-72.7%
5) Services and Other Operating Expenditures		5000-5999	17,200.00	25,537.87	48.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	34,481.17	0.00	-100.0%
9) TOTAL, EXPENDITURES			706,653.50	654,462.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
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	664,264.64	614,912.00	-7.4%
All Other State Revenue	All Other	8590	12,523.00	19,550.00	56.1%
TOTAL, OTHER STATE REVENUE			676,787.64	634,462.00	-6.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	27,865.86	20,000.00	-28.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,865.86	20,000.00	-33.0%
TOTAL, REVENUES			706,653.50	654,462.00	-7.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,200.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	96,866.11	98,311.92	1.5%
Other Certificated Salaries		1900	132,770.68	130,198.00	-1.9%
TOTAL, CERTIFICATED SALARIES			230,836.79	228,509.92	-1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	157,632.89	156,509.02	-0.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,110.70	43,283.52	-1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			201,743.59	199,792.54	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	48,393.57	54,861.68	13.4%
PERS		3201-3202	62,751.11	63,256.56	0.8%
OASDI/Medicare/Alternative		3301-3302	19,912.46	19,736.81	-0.9%
Health and Welfare Benefits		3401-3402	42,253.46	44,153.98	4.5%
Unemployment Insurance		3501-3502	198.84	196.43	-1.2%
Workers' Compensation		3601-3602	5,382.51	6,528.42	21.3%
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			178,891.95	188,733.88	5.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	2,500.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,800.00	11,887.79	-67.7%
Noncapitalized Equipment		4400	4,200.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			43,500.00	11,887.79	-72.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	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	17,000.00	25,537.87	50.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,200.00	25,537.87	48.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	34,481.17	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,481.17	0.00	-100.0%
TOTAL, EXPENDITURES			706,653.50	654,462.00	-7.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	676,787.64	634,462.00	-6.3%
4) Other Local Revenue		8600-8799	29,865.86	20,000.00	-33.0%
5) TOTAL, REVENUES			706,653.50	654,462.00	-7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		128,017.51	136,590.95	6.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		544,154.82	517,871.05	-4.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		34,481.17	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			706,653.50	654,462.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,283,862.60	1,433,000.00	11.6%
3) Other State Revenue		8300-8599	1,750,000.00	1,988,000.00	13.6%
4) Other Local Revenue		8600-8799	86,000.00	10,000.00	-88.4%
5) TOTAL, REVENUES			3,119,862.60	3,431,000.00	10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,094,417.84	1,270,573.01	16.1%
3) Employee Benefits		3000-3999	407,547.15	482,904.90	18.5%
4) Books and Supplies		4000-4999	1,118,012.60	889,000.00	-20.5%
5) Services and Other Operating Expenditures		5000-5999	75,250.00	54,250.00	-27.9%
6) Capital Outlay		6000-6999	174,000.00	75,000.00	-56.9%
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	201,327.00	109,496.00	-45.6%
9) TOTAL, EXPENDITURES			3,070,554.59	2,881,223.91	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,308.01	549,776.09	1,015.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49,308.01	549,776.09	1,015.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,467,225.23	3,516,533.24	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,467,225.23	3,516,533.24	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,467,225.23	3,516,533.24	1.4%
2) Ending Balance, June 30 (E + F1e)			3,516,533.24	4,066,309.33	15.6%
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	3,516,533.24	4,066,309.33	15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,260,000.00	1,433,000.00	13.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	23,862.60	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,283,862.60	1,433,000.00	11.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,750,000.00	1,988,000.00	13.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,750,000.00	1,988,000.00	13.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	10,000.00	-80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			86,000.00	10,000.00	-88.4%
TOTAL, REVENUES			3,119,862.60	3,431,000.00	10.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	898,028.58	1,068,741.14	19.0%
Classified Supervisors' and Administrators' Salaries		2300	136,258.08	138,292.08	1.5%
Clerical, Technical and Office Salaries		2400	60,131.18	63,539.79	5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,094,417.84	1,270,573.01	16.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	258,251.75	311,806.02	20.7%
OASDI/Medicare/Alternative		3301-3302	79,589.58	92,911.97	16.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	55,109.22	57,406.30	4.2%
Unemployment Insurance		3501-3502	520.24	607.20	16.7%
Workers' Compensation		3601-3602	14,076.36	20,173.41	43.3%
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			407,547.15	482,904.90	18.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	94,000.00	54,000.00	-42.6%
Noncapitalized Equipment		4400	48,862.60	10,000.00	-79.5%
Food		4700	975,150.00	825,000.00	-15.4%
TOTAL, BOOKS AND SUPPLIES			1,118,012.60	889,000.00	-20.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.0%
Dues and Memberships		5300	1,250.00	1,250.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	15,000.00	-25.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,000.00	33,000.00	-32.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,250.00	54,250.00	-27.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	50,000.00	0.00	-100.0%
Equipment		6400	124,000.00	75,000.00	-39.5%
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			174,000.00	75,000.00	-56.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	201,327.00	109,496.00	-45.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			201,327.00	109,496.00	-45.6%
TOTAL, EXPENDITURES			3,070,554.59	2,881,223.91	-6.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,283,862.60	1,433,000.00	11.6%
3) Other State Revenue		8300-8599	1,750,000.00	1,988,000.00	13.6%
4) Other Local Revenue		8600-8799	86,000.00	10,000.00	-88.4%
5) TOTAL, REVENUES			3,119,862.60	3,431,000.00	10.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,819,227.59	2,771,727.91	-1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		201,327.00	109,496.00	-45.6%
8) Plant Services	8000-8999		50,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,070,554.59	2,881,223.91	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			49,308.01	549,776.09	1,015.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49,308.01	549,776.09	1,015.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,467,225.23	3,516,533.24	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,467,225.23	3,516,533.24	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,467,225.23	3,516,533.24	1.4%
2) Ending Balance, June 30 (E + F1e)			3,516,533.24	4,066,309.33	15.6%
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	3,516,533.24	4,066,309.33	15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,516,533.24	4,066,309.33
Total, Restricted Balance		3,516,533.24	4,066,309.33

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,306.95	0.00	-100.0%
5) TOTAL, REVENUES			4,306.95	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	335,000.00	90,000.00	-73.1%
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			335,000.00	90,000.00	-73.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(330,693.05)	(90,000.00)	-72.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	125,000.00	New
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	125,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(330,693.05)	35,000.00	-110.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	398,484.43	67,791.38	-83.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			398,484.43	67,791.38	-83.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			398,484.43	67,791.38	-83.0%
2) Ending Balance, June 30 (E + F1e)			67,791.38	102,791.38	51.6%
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	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	67,791.38	102,791.38	51.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,306.95	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,306.95	0.00	-100.0%
TOTAL, REVENUES			4,306.95	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	190,000.00	90,000.00	-52.6%
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	145,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			335,000.00	90,000.00	-73.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			335,000.00	90,000.00	-73.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	125,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	125,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	125,000.00	New

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,306.95	0.00	-100.0%
5) TOTAL, REVENUES			4,306.95	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		335,000.00	90,000.00	-73.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			335,000.00	90,000.00	-73.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(330,693.05)	(90,000.00)	-72.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	125,000.00	New
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	125,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(330,693.05)	35,000.00	-110.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	398,484.43	67,791.38	-83.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			398,484.43	67,791.38	-83.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			398,484.43	67,791.38	-83.0%
2) Ending Balance, June 30 (E + F1e)			67,791.38	102,791.38	51.6%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	67,791.38	102,791.38	51.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,000.00	300,000.00	0.0%
5) TOTAL, REVENUES			300,000.00	300,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,323,692.23	0.00	-100.0%
6) Capital Outlay		6000-6999	23,748,642.10	5,154,000.00	-78.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,072,334.33	5,154,000.00	-79.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,772,334.33)	(4,854,000.00)	-80.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,772,334.33)	(4,854,000.00)	-80.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,795,616.58	5,023,282.25	-83.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,795,616.58	5,023,282.25	-83.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,795,616.58	5,023,282.25	-83.1%
2) Ending Balance, June 30 (E + F1e)			5,023,282.25	169,282.25	-96.6%
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	5,023,282.25	169,282.25	-96.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	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			300,000.00	300,000.00	0.0%
TOTAL, REVENUES			300,000.00	300,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	346,500.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	977,192.23	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,323,692.23	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,212,642.10	5,154,000.00	-68.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,536,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,748,642.10	5,154,000.00	-78.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,072,334.33	5,154,000.00	-79.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,000.00	300,000.00	0.0%
5) TOTAL, REVENUES			300,000.00	300,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		25,072,334.33	5,154,000.00	-79.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,072,334.33	5,154,000.00	-79.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(24,772,334.33)	(4,854,000.00)	-80.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,772,334.33)	(4,854,000.00)	-80.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,795,616.58	5,023,282.25	-83.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,795,616.58	5,023,282.25	-83.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,795,616.58	5,023,282.25	-83.1%
2) Ending Balance, June 30 (E + F1e)			5,023,282.25	169,282.25	-96.6%
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	5,023,282.25	169,282.25	-96.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24	
		Estimated	2024-25
		Actuals	Budget
Resource	Description		
9010	Other Restricted Local	5,023,282.25	169,282.25
Total, Restricted Balance		5,023,282.25	169,282.25

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	0.00	-100.0%
5) TOTAL, REVENUES			80,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100,511.26	0.00	-100.0%
6) Capital Outlay		6000-6999	301,902.07	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			402,413.33	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(322,413.33)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	120,694.52	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			120,694.52	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(201,718.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	201,718.81	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,718.81	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,718.81	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	75,000.00	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			80,000.00	0.00	-100.0%
TOTAL, REVENUES			80,000.00	0.00	-100.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(100,000.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	138,511.26	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,511.26	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	301,902.07	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			301,902.07	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			402,413.33	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	120,694.52	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			120,694.52	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from 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)			120,694.52	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	0.00	-100.0%
5) TOTAL, REVENUES			80,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		402,413.33	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			402,413.33	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(322,413.33)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	120,694.52	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			120,694.52	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(201,718.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	201,718.81	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,718.81	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,718.81	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,875.00	12,875.00	0.0%
4) Other Local Revenue		8600-8799	4,522,612.00	4,522,612.00	0.0%
5) TOTAL, REVENUES			4,535,487.00	4,535,487.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,805,969.00	5,805,969.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,805,969.00	5,805,969.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,270,482.00)	(1,270,482.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,871,337.20	1,871,337.20	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			1,871,337.20	1,871,337.20	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			600,855.20	600,855.20	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,012,987.01	7,613,842.21	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,012,987.01	7,613,842.21	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,012,987.01	7,613,842.21	8.6%
2) Ending Balance, June 30 (E + F1e)			7,613,842.21	8,214,697.41	7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,613,842.21	8,214,697.41	7.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	12,875.00	12,875.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,875.00	12,875.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	4,164,566.00	4,164,566.00	0.0%
Unsecured Roll		8612	229,086.00	229,086.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	81,260.00	81,260.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	47,700.00	47,700.00	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			4,522,612.00	4,522,612.00	0.0%
TOTAL, REVENUES			4,535,487.00	4,535,487.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,980,000.00	3,980,000.00	0.0%
Bond Interest and Other Service Charges		7434	1,825,969.00	1,825,969.00	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)			5,805,969.00	5,805,969.00	0.0%
TOTAL, EXPENDITURES			5,805,969.00	5,805,969.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,871,337.20	1,871,337.20	0.0%
(c) TOTAL, SOURCES			1,871,337.20	1,871,337.20	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,871,337.20	1,871,337.20	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,875.00	12,875.00	0.0%
4) Other Local Revenue		8600-8799	4,522,612.00	4,522,612.00	0.0%
5) TOTAL, REVENUES			4,535,487.00	4,535,487.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,805,969.00	5,805,969.00	0.0%
10) TOTAL, EXPENDITURES			5,805,969.00	5,805,969.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,270,482.00)	(1,270,482.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,871,337.20	1,871,337.20	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			1,871,337.20	1,871,337.20	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			600,855.20	600,855.20	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,012,987.01	7,613,842.21	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,012,987.01	7,613,842.21	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,012,987.01	7,613,842.21	8.6%
2) Ending Balance, June 30 (E + F1e)			7,613,842.21	8,214,697.41	7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,613,842.21	8,214,697.41	7.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	275,000.00	250,000.00	-9.1%
5) TOTAL, REVENUES			275,000.00	250,000.00	-9.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	275,000.00	250,000.00	-9.1%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			275,000.00	250,000.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	58,196.84	58,196.84	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,196.84	58,196.84	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			58,196.84	58,196.84	0.0%
2) Ending Net Position, June 30 (E + F1e)			58,196.84	58,196.84	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	58,196.84	58,196.84	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	275,000.00	250,000.00	-9.1%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			275,000.00	250,000.00	-9.1%
TOTAL, REVENUES			275,000.00	250,000.00	-9.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	275,000.00	250,000.00	-9.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			275,000.00	250,000.00	-9.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			275,000.00	250,000.00	-9.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	275,000.00	250,000.00	-9.1%
5) TOTAL, REVENUES			275,000.00	250,000.00	-9.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		275,000.00	250,000.00	-9.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			275,000.00	250,000.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	58,196.84	58,196.84	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,196.84	58,196.84	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			58,196.84	58,196.84	0.0%
2) Ending Net Position, June 30 (E + F1e)			58,196.84	58,196.84	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	58,196.84	58,196.84	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	60,293,017.33	6,112,508.33	-89.9%
3) TOTAL, ADDITIONS			60,293,017.33	6,112,508.33	-89.9%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	6,020,508.33	6,111,408.33	1.5%
2) Funds Distributed for Others		7500	53,925,009.00	0.00	-100.0%
3) TOTAL, DEDUCTIONS			59,945,517.33	6,111,408.33	-98.5%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			347,500.00	1,100.00	-99.7%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	347,500.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	347,500.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	347,500.00	New
2) Ending Net Position, June 30 (C + D1e)			347,500.00	348,600.00	0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	347,500.00	348,600.00	0.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			0.00		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			0.00		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	60,293,017.33	6,112,508.33	-89.9%
TOTAL, ADDITIONS			60,293,017.33	6,112,508.33	-89.9%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	6,020,508.33	6,111,408.33	1.5%
Funds Distributed to Others		7500	53,925,009.00	0.00	-100.0%
TOTAL, DEDUCTIONS			59,945,517.33	6,111,408.33	-98.5%

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,231.47	3,231.47	3,316.23	3,255.50	3,255.50	3,255.50
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,231.47	3,231.47	3,316.23	3,255.50	3,255.50	3,255.50
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,231.47	3,231.47	3,316.23	3,255.50	3,255.50	3,255.50
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,437,060.00		1,437,060.00			1,437,060.00
Work in Progress	4,903,092.00		4,903,092.00			4,903,092.00
Total capital assets not being depreciated	6,340,152.00	0.00	6,340,152.00	0.00	0.00	6,340,152.00
Capital assets being depreciated:						
Land Improvements	7,307,308.16		7,307,308.16			7,307,308.16
Buildings	41,966,700.00		41,966,700.00			41,966,700.00
Equipment	4,938,546.03		4,938,546.03			4,938,546.03
Total capital assets being depreciated	54,212,554.19	0.00	54,212,554.19	0.00	0.00	54,212,554.19
Accumulated Depreciation for:						
Land Improvements	(4,839,315.00)		(4,839,315.00)			(4,839,315.00)
Buildings	(22,937,725.01)		(22,937,725.01)			(22,937,725.01)
Equipment	(4,084,442.00)		(4,084,442.00)			(4,084,442.00)
Total accumulated depreciation	(31,861,482.01)	0.00	(31,861,482.01)	0.00	0.00	(31,861,482.01)
Total capital assets being depreciated, net excluding lease and subscription assets	22,351,072.18	0.00	22,351,072.18	0.00	0.00	22,351,072.18
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	28,691,224.18	0.00	28,691,224.18	0.00	0.00	28,691,224.18
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	28,470,456.77	301	0.00	303	28,470,456.77	305	486,066.76		307	27,984,390.01	309
2000 - Classified Salaries	19,215,069.43	311	67,810.10	313	19,147,259.33	315	1,087,970.94		317	18,059,288.39	319
3000 - Employee Benefits	17,930,333.83	321	16,821.83	323	17,913,512.00	325	500,976.94		327	17,412,535.06	329
4000 - Books, Supplies Equip Replace. (6500)	3,466,648.24	331	8,438.31	333	3,458,209.93	335	714,484.44		337	2,743,725.49	339
5000 - Services . . . & 7300 - Indirect Costs	6,387,188.17	341	130,000.00	343	6,257,188.17	345	228,901.81		347	6,028,286.36	349
TOTAL					75,246,626.20	365	TOTAL			72,228,225.31	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	24,059,016.56	375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,386,091.89	380
3. STRS.	3101 & 3102	6,933,193.15	382
4. PERS.	3201 & 3202	2,264,397.33	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,006,909.89	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,640,676.87	385
7. Unemployment Insurance.	3501 & 3502	15,847.26	390
8. Workers' Compensation Insurance.	3601 & 3602	428,830.70	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).		42,734,963.65	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		92,185.79	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		42,642,777.86	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.		59.04%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		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)		<table><tr><td>exempt</td></tr><tr><td>59.04%</td></tr><tr><td>exempt</td></tr><tr><td>72,228,225.31</td></tr><tr><td>exempt</td></tr></table>	exempt	59.04%	exempt	72,228,225.31	exempt
exempt							
59.04%							
exempt							
72,228,225.31							
exempt							
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)							
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)							

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

42 69195 0000000
Form CEB
F8BZ62HF4F(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	28,282,734.16	301	0.00	303	28,282,734.16	305	484,842.26		307	27,797,891.90	309
2000 - Classified Salaries	19,466,096.90	311	51,220.33	313	19,414,876.57	315	1,252,175.91		317	18,162,700.66	319
3000 - Employee Benefits	18,318,794.85	321	10,649.39	323	18,308,145.46	325	567,523.49		327	17,740,621.97	329
4000 - Books, Supplies Equip Replace. (6500)	2,870,265.39	331	7,000.01	333	2,863,265.38	335	467,300.00		337	2,395,965.38	339
5000 - Services. . . & 7300 - Indirect Costs	7,380,483.19	341	0.00	343	7,380,483.19	345	170,393.93		347	7,210,089.26	349
TOTAL					76,249,504.76	365	TOTAL			73,307,269.17	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	23,772,076.31	375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,461,230.12	380
3. STRS.	3101 & 3102	7,070,709.83	382
4. PERS.	3201 & 3202	2,480,976.38	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,059,112.75	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,593,292.43	385
7. Unemployment Insurance.	3501 & 3502	16,118.46	390
8. Workers' Compensation Insurance.	3601 & 3602	535,030.09	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).	42,988,546.37	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	123,364.48	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	42,865,181.89	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.	58.47%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	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)	exempt	
2. Percentage spent by this district (Part II, Line 15)	58.47%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	73,307,269.17	
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt	

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	77,253,421.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,775,697.48
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	79,312.34
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,444,302.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	147,800.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	120,694.52
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	62,977.00

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)				1,855,085.86
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				73,622,638.62
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,231.47
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,783.02

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.)	73,293,295.28	22,932.68
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)	73,293,295.28	22,932.68
B. Required effort (Line A.2 times 90%)	65,963,965.75	20,639.41
C. Current year expenditures (Line I.E and Line II.B)	73,622,638.62	22,783.02
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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.) 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)	MOE Met	
	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
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) 2,875,833.81
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) 62,740,026.22

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) 4.58%

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) 4,527,687.91
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	30,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	293,325.79
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)	4,851,013.70
9. Carry-Forward Adjustment (Part IV, Line F)	(1,778,070.59)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,072,943.12
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	50,104,749.71
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,118,750.81
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,033,058.11
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	390,511.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	79,312.34
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)	734,953.49
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)	104,549.68
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,111,167.54
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	236,495.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	672,172.33
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,720,077.59
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)	73,305,797.60
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.62%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.19%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	4,851,013.70
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,123,627.94
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.94%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.94%) times Part III, Line B19); zero if positive	(1,778,070.59)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,778,070.59)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.19%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-889035.29) is applied to the current year calculation and the remainder (\$-889035.30) is deferred to one or more future years:	5.40%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-592690.20) is applied to the current year calculation and the remainder (\$-1185380.39) is deferred to one or more future years:	5.81%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,778,070.59)

Approved
indirect
cost rate: 11.94%

Highest
rate used
in any
program: 11.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	451,952.89	12,976.11	2.87%
01	3225	155,953.29	2,693.26	1.73%
01	4203	64,339.16	7,682.10	11.94%
01	6010	531,409.00	27,950.00	5.26%
01	7435	361,958.16	19.49	0.01%
12	6105	631,783.47	34,481.17	5.46%
13	5310	1,696,214.99	201,327.00	11.87%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		362,453.60	362,453.60
2. State Lottery Revenue	8560	592,773.00		241,128.00	833,901.00
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	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		592,773.00	0.00	603,581.60	1,196,354.60
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	486,066.76	0.00	0.00	486,066.76
2. Classified Salaries	2000-2999	0.00	0.00	0.00	0.00
3. Employee Benefits	3000-3999	106,706.24	0.00	0.00	106,706.24
4. Books and Supplies	4000-4999	0.00	0.00	325,000.00	325,000.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00	0.00		0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			15,000.00	15,000.00
6. Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
7. Tuition	7100-7199	0.00	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		0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		592,773.00	0.00	340,000.00	932,773.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	263,581.60	263,581.60
D. COMMENTS:					
Purchase of Seesaw learning license					

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

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	57,990,287.00	4.27%	60,469,127.00	4.28%	63,059,514.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,081,223.00	0.00%	1,081,223.00	0.00%	1,081,223.00
4. Other Local Revenues	8600-8799	3,522,249.00	1.42%	3,572,249.00	1.40%	3,622,249.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(14,404,359.84)	1.23%	(14,581,917.00)	9.66%	(15,990,000.00)
6. Total (Sum lines A1 thru A5c)		48,189,399.16	4.88%	50,540,682.00	2.44%	51,772,986.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,307,321.14		22,674,096.14
b. Step & Column Adjustment				366,775.00		317,375.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,307,321.14	1.64%	22,674,096.14	1.40%	22,991,471.14
2. Classified Salaries						
a. Base Salaries				10,489,133.40		10,759,389.40
b. Step & Column Adjustment				270,256.00		223,480.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,489,133.40	2.58%	10,759,389.40	2.08%	10,982,869.40
3. Employee Benefits	3000-3999	10,093,583.67	2.99%	10,395,726.00	2.56%	10,661,769.00
4. Books and Supplies	4000-4999	1,541,482.35	0.00%	1,541,482.00	0.00%	1,541,482.00
5. Services and Other Operating Expenditures	5000-5999	4,341,463.18	-10.72%	3,875,906.00	0.08%	3,878,906.00
6. Capital Outlay	6000-6999	12,000.00	0.00%	12,000.00	0.00%	12,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(109,496.08)	0.00%	(109,496.00)	0.00%	(109,496.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	125,000.00	0.00%	125,000.00	0.00%	125,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		48,800,487.66	0.97%	49,274,103.54	1.64%	50,084,001.54
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(611,088.50)		1,266,578.46		1,688,984.46

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,016,459.92		6,405,371.42		7,671,949.88
2. Ending Fund Balance (Sum lines C and D1)		6,405,371.42		7,671,949.88		9,360,934.34
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,295,106.00		2,307,767.00		2,349,458.00
2. Unassigned/Unappropriated	9790	4,105,265.42		5,359,182.88		7,006,476.34
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,405,371.42		7,671,949.88		9,360,934.34
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,295,106.00		2,307,767.00		2,349,458.00
c. Unassigned/Unappropriated	9790	4,105,265.42		5,359,182.88		7,006,476.34
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		6,400,371.42		7,666,949.88		9,355,934.34
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Assumptions on the creation of this MYP are detailed in the Budget Narrative document in the Proposed Adopted Budget Report.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,055,706.00	2.84%	1,085,706.00	3.68%	1,125,706.00
2. Federal Revenues	8100-8299	1,764,096.00	0.57%	1,774,096.00	0.56%	1,784,096.00
3. Other State Revenues	8300-8599	7,264,056.00	0.34%	7,289,056.00	0.34%	7,314,056.00
4. Other Local Revenues	8600-8799	2,144,545.00	0.00%	2,144,545.00	0.00%	2,144,545.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	14,404,359.84	1.23%	14,581,917.00	9.66%	15,990,000.00
6. Total (Sum lines A1 thru A5c)		26,632,762.84	0.91%	26,875,320.00	5.52%	28,358,403.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,975,413.02		6,094,258.02
b. Step & Column Adjustment				118,845.00		108,287.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,975,413.02	1.99%	6,094,258.02	1.78%	6,202,545.02
2. Classified Salaries						
a. Base Salaries				8,976,963.50		9,229,179.50
b. Step & Column Adjustment				252,216.00		243,921.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,976,963.50	2.81%	9,229,179.50	2.64%	9,473,100.50
3. Employee Benefits	3000-3999	8,225,211.18	3.37%	8,502,574.00	2.68%	8,730,158.00
4. Books and Supplies	4000-4999	1,316,783.04	-53.16%	616,783.00	0.00%	616,783.00
5. Services and Other Operating Expenditures	5000-5999	3,148,516.09	0.00%	3,148,516.00	0.00%	3,148,516.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	60,150.00	0.00%	60,150.00	0.00%	60,150.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,703,036.83	-0.19%	27,651,460.52	2.10%	28,231,252.52
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,070,273.99)		(776,140.52)		127,150.48

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,040,221.72		969,947.73		193,807.21
2. Ending Fund Balance (Sum lines C and D1)		969,947.73		193,807.21		320,957.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	969,947.73		193,807.21		320,957.69
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		969,947.73		193,807.21		320,957.69
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Details on assumptions are provided in the narrative to the Proposed Adopted Budget report.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	59,045,993.00	4.25%	61,554,833.00	4.27%	64,185,220.00
2. Federal Revenues	8100-8299	1,764,096.00	0.57%	1,774,096.00	0.56%	1,784,096.00
3. Other State Revenues	8300-8599	8,345,279.00	0.30%	8,370,279.00	0.30%	8,395,279.00
4. Other Local Revenues	8600-8799	5,666,794.00	0.88%	5,716,794.00	0.87%	5,766,794.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		74,822,162.00	3.47%	77,416,002.00	3.51%	80,131,389.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,282,734.16		28,768,354.16
b. Step & Column Adjustment				485,620.00		425,662.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,282,734.16	1.72%	28,768,354.16	1.48%	29,194,016.16
2. Classified Salaries						
a. Base Salaries				19,466,096.90		19,988,568.90
b. Step & Column Adjustment				522,472.00		467,401.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,466,096.90	2.68%	19,988,568.90	2.34%	20,455,969.90
3. Employee Benefits	3000-3999	18,318,794.85	3.16%	18,898,300.00	2.61%	19,391,927.00
4. Books and Supplies	4000-4999	2,858,265.39	-24.49%	2,158,265.00	0.00%	2,158,265.00
5. Services and Other Operating Expenditures	5000-5999	7,489,979.27	-6.22%	7,024,422.00	0.04%	7,027,422.00
6. Capital Outlay	6000-6999	12,000.00	0.00%	12,000.00	0.00%	12,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	60,150.00	0.00%	60,150.00	0.00%	60,150.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(109,496.08)	0.00%	(109,496.00)	0.00%	(109,496.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	125,000.00	0.00%	125,000.00	0.00%	125,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		76,503,524.49	0.55%	76,925,564.06	1.81%	78,315,254.06
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,681,362.49)		490,437.94		1,816,134.94

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,056,681.64		7,375,319.15		7,865,757.09
2. Ending Fund Balance (Sum lines C and D1)		7,375,319.15		7,865,757.09		9,681,892.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	969,947.73		193,807.21		320,957.69
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,295,106.00		2,307,767.00		2,349,458.00
2. Unassigned/Unappropriated	9790	4,105,265.42		5,359,182.88		7,006,476.34
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,375,319.15		7,865,757.09		9,681,892.03
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,295,106.00		2,307,767.00		2,349,458.00
c. Unassigned/Unappropriated	9790	4,105,265.42		5,359,182.88		7,006,476.34
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,400,371.42		7,666,949.88		9,355,934.34
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.37%		9.97%		11.95%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
SBC SELPA						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,255.50		3,253.29		3,258.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		76,503,524.49		76,925,564.06		78,315,254.06
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		76,503,524.49		76,925,564.06		78,315,254.06
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		2,295,105.73		2,307,766.92		2,349,457.62
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		2,295,105.73		2,307,766.92		2,349,457.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(247,600.00)	0.00	(235,808.25)				
Other Sources/Uses Detail					0.00	120,694.52		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	1,100.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	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	34,481.17	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	201,327.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	346,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	(100,000.00)						
Other Sources/Uses Detail					120,694.52	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	347,600.00	(347,600.00)	235,808.17	(235,808.25)	120,694.52	120,694.52	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(109,496.08)				
Other Sources/Uses Detail					0.00	125,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	109,496.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					125,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	109,496.00	(109,496.08)	125,000.00	125,000.00		

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	3,255.50	
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	3,262	3,491		
Charter School				
Total ADA	3,262	3,491	N/A	Met
Second Prior Year (2022-23)				
District Regular	3,198	3,414		
Charter School				
Total ADA	3,198	3,414	N/A	Met
First Prior Year (2023-24)				
District Regular	3,317	3,316		
Charter School		0		
Total ADA	3,317	3,316	0.0%	Met
Budget Year (2024-25)				
District Regular	3,256			
Charter School	0			
Total ADA	3,256			

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	3,382	3,381		
Charter School				
Total Enrollment	3,382	3,381	0.0%	Met
Second Prior Year (2022-23)				
District Regular	3,382	3,416		
Charter School				
Total Enrollment	3,382	3,416	N/A	Met
First Prior Year (2023-24)				
District Regular	3,417	3,416		
Charter School				
Total Enrollment	3,417	3,416	0.0%	Met
Budget Year (2024-25)				
District Regular	3,426			
Charter School				
Total Enrollment	3,426			

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	3,172	3,381	
Charter School		0	
Total ADA/Enrollment	3,172	3,381	93.8%
Second Prior Year (2022-23)			
District Regular	3,196	3,416	
Charter School	0		
Total ADA/Enrollment	3,196	3,416	93.6%
First Prior Year (2023-24)			
District Regular	3,231	3,416	
Charter School			
Total ADA/Enrollment	3,231	3,416	94.6%
Historical Average Ratio:			94.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.5%

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	3,256	3,426		
Charter School	0			
Total ADA/Enrollment	3,256	3,426	95.0%	Not Met
1st Subsequent Year (2025-26)				
District Regular	3,253	3,415		
Charter School				
Total ADA/Enrollment	3,253	3,415	95.3%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	3,258	3,426		
Charter School				
Total ADA/Enrollment	3,258	3,426	95.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

Efforts will be made to increase the Enrollment to ADA ratio. This does not appear to be out of the acceptable range.

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: Basic Aid

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)	3,316.23	3,255.50		
b.	Prior Year ADA (Funded)		3,316.23	3,255.50	0.00
c.	Difference (Step 1a minus Step 1b)		(60.73)	(3,255.50)	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(1.83%)	(100.00%)	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding				
b1.	COLA percentage				
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(1.83%)	(100.00%)	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):			N/A	N/A	N/A

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)	52,735,457.00	55,085,329.00	57,564,169.00	60,154,557.00
Percent Change from Previous Year		4.46%	4.50%	4.50%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.46% to 5.46%	3.50% to 5.50%	3.50% to 5.50%

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)	55,677,561.00	58,015,287.00	61,554,833.00	64,185,220.00
District's Projected Change in LCFF Revenue:		4.20%	6.10%	4.27%
Basic Aid Standard		3.46% to 5.46%	3.50% to 5.50%	3.50% to 5.50%
Status:		Not Met	Not Met	Not 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)

Property taxes in the Goleta area are expected to grow by at least 4.5% with growth in the RDA upwards of 8%.

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)	40,338,549.62	45,464,723.18	88.7%
Second Prior Year (2022-23)	45,378,327.05	50,571,421.87	89.7%
First Prior Year (2023-24)	42,716,229.69	49,016,594.88	87.1%
Historical Average Ratio:			88.5%
District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	3.0%	3.0%	3.0%
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.5% to 91.5%	85.5% to 91.5%

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)	42,890,038.21	48,675,487.66	88.1%	Met
1st Subsequent Year (2025-26)	43,829,211.54	49,149,103.54	89.2%	Met
2nd Subsequent Year (2026-27)	44,636,109.54	49,959,001.54	89.3%	Met

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

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

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

Explanation:
(required if NOT met)

--

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.83%)	(100.00%)	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.83% to 8.17%	-110.00% to -90.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.83% to 3.17%	-105.00% to -95.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	1,706,993.81		
Budget Year (2024-25)	1,764,096.00	3.35%	Yes
1st Subsequent Year (2025-26)	1,774,096.00	.57%	Yes
2nd Subsequent Year (2026-27)	1,784,096.00	.56%	No

Explanation:
(required if Yes)

Due to elimination of one time funds

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

First Prior Year (2023-24)	9,607,563.31		
Budget Year (2024-25)	8,345,279.00	(13.14%)	Yes
1st Subsequent Year (2025-26)	8,370,279.00	.30%	Yes
2nd Subsequent Year (2026-27)	8,395,279.00	.30%	No

Explanation:
(required if Yes)

Reduction in one time funds, Arts Music Instruction Grant

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

First Prior Year (2023-24)	6,048,822.07		
Budget Year (2024-25)	5,666,794.00	(6.32%)	No
1st Subsequent Year (2025-26)	5,716,794.00	.88%	Yes
2nd Subsequent Year (2026-27)	5,766,794.00	.87%	No

Explanation:
(required if Yes)

Reduction in Home to School Reimbursement and PTA Revenue

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

First Prior Year (2023-24)	3,427,648.24		
Budget Year (2024-25)	2,858,265.39	(16.61%)	Yes
1st Subsequent Year (2025-26)	2,158,265.00	(24.49%)	Yes
2nd Subsequent Year (2026-27)	2,158,265.00	0.00%	No

Explanation:

(required if Yes)

Purchase of Social Studies Curriculum

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

First Prior Year (2023-24)	6,622,996.42		
Budget Year (2024-25)	7,489,979.27	13.09%	Yes
1st Subsequent Year (2025-26)	7,024,422.00	(6.22%)	Yes
2nd Subsequent Year (2026-27)	7,027,422.00	.04%	No

Explanation:

(required if Yes)

Contracted personnel for Special Education

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)	17,363,379.19		
Budget Year (2024-25)	15,776,169.00	(9.14%)	Met
1st Subsequent Year (2025-26)	15,861,169.00	.54%	Not Met
2nd Subsequent Year (2026-27)	15,946,169.00	.54%	Met

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

First Prior Year (2023-24)	10,050,644.66		
Budget Year (2024-25)	10,348,244.66	2.96%	Met
1st Subsequent Year (2025-26)	9,182,687.00	(11.26%)	Not Met
2nd Subsequent Year (2026-27)	9,185,687.00	.03%	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)

Due to elimination of one time funds

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

Reduction in one time funds, Arts Music Instruction Grant

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

Reduction in Home to School Reimbursement and PTA Revenue

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

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

Purchase of Social Studies Curriculum

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

Contracted personnel for Special Education

7. CRITERION: Facilities Maintenance

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

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

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

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

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

Yes

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

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)

73,258,727.49

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

73,258,727.49

2,197,761.82

2,113,375.47

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
a.	Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b.	Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	2,292,933.00	2,317,603.00
c.	Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,884,137.32	6,402,615.94	4,693,856.92
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)	11,884,137.32	8,695,548.94	7,011,459.92
2.	Expenditures and Other Financing Uses			
a.	District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	74,318,612.24	76,431,085.20	77,253,421.96
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)	74,318,612.24	76,431,085.20	77,253,421.96
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.0%	11.4%	9.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		5.3%	3.8%	3.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(968,697.94)	45,814,723.18	2.1%	Met
Second Prior Year (2022-23)	(3,171,479.77)	50,721,421.87	6.3%	Not Met
First Prior Year (2023-24)	(1,701,197.63)	49,137,289.40	3.5%	Not Met
Budget Year (2024-25) (Information only)	(611,088.50)	48,800,487.66		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District Board approved \$2.4 million in budget reductions for 2024-25 that will eliminate the operating deficit. One-time expenditures for the retirement incentive and spending down of restricted balances cause there to be a reduced deficit in 2024-25.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	12,900,753.51	12,857,835.26	.3%		Met
Second Prior Year (2022-23)	11,852,075.21	11,889,137.32	N/A		Met
First Prior Year (2023-24)	7,152,460.47	8,717,657.55	N/A		Met
Budget Year (2024-25) (Information only)	7,016,459.92				

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	6,775,319.51	Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,256	3,253	3,258
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

SBC SELPA

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,

objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	76,503,524.49	76,925,564.06	78,315,254.06
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	76,503,524.49	76,925,564.06	78,315,254.06
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,295,105.73	2,307,766.92	2,349,457.62
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)		2,295,105.73	2,307,766.92	2,349,457.62

10C. Calculating the District's Budgeted Reserve Amount

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

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

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,295,106.00	2,307,767.00	2,349,458.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,105,265.42	5,359,182.88	7,006,476.34
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	6,400,371.42	7,666,949.88	9,355,934.34
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.37%	9.97%	11.95%
District's Reserve Standard (Section 10B, Line 7):		2,295,105.73	2,307,766.92	2,349,457.62
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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(12,978,832.00)			
Budget Year (2024-25)	(14,404,359.84)	1,425,527.84	11.0%	Not Met
1st Subsequent Year (2025-26)	(14,581,917.00)	177,557.16	1.2%	Met
2nd Subsequent Year (2026-27)	(15,990,000.00)	1,408,083.00	9.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	120,694.52			
Budget Year (2024-25)	125,000.00	4,305.48	3.6%	Met
1st Subsequent Year (2025-26)	125,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	125,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- | | |
|--|--|
| Explanation:
(required if NOT met) | The increase is due to the significant increases in the cost to provide Special Education services to students with IEPs. Special Education is grossly underfunded by the State and Federal government so districts must pay for the growing costs of the programs through general fund contributions. |
|--|--|
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
- | | |
|--|--|
| Explanation:
(required if NOT met) | |
|--|--|

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

No

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
		Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases	3	Property Taxes - Fund 01	Lease Payable - Fund 01	43,741
Certificates of Participation				
General Obligation Bonds	24	Property Taxes - Fund 51	Bond Principal and Interest Payable - Fund 51	45,425,000
Supp Early Retirement Program	3	Property Taxes - Fund 01	Services - Fund 01	612,657
State School Building Loans				
Compensated Absences		Property Taxes - Fund 01,12,13	Salaries and Benefits Payable - Funds 01, 12, 13	450,000

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

TOTAL:				46,531,398

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	12,873	13,904	15,017	14,820
Certificates of Participation				
General Obligation Bonds	5,803,769	5,150,643	3,730,643	3,788,143
Supp Early Retirement Program	513,557	48,000	51,000	0
State School Building Loans				
Compensated Absences	41,759	40,000	40,000	40,000

Other Long-term Commitments (continued):

Total Annual Payments:	6,371,958	5,252,547	3,836,660	3,842,963
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?

N/A

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)	No		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:			
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?			
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
4.	OPEB Liabilities			
	a. Total OPEB liability			
	b. OPEB plan(s) fiduciary net position (if applicable)			
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?			
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation			
5.	OPEB Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
	d. Number of retirees receiving OPEB benefits			

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

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)

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	234.21	231.11	231	231

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

No

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

No

No

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

314213		
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

No	No	No

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:

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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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	332.94374	335.0075	335.0075	335.0075

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

251488

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

7. Amount included for any tentative salary schedule increases

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

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

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

No	No	No

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

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

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

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

Yes	No	No

Classified (Non-management) - Other

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

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

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

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

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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)?

Yes	No	No

Total cost of salary settlement

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

Negotiations Not Settled

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

54864

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

No	No	No

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

Yes	Yes	Yes
48881.92	41420.76	24637.32

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

No	No	No

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes
Jun 26, 2024

S10. LCAP Expenditures

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

