



# 2024-25 PROPOSED BUDGET



**COVINA-VALLEY**  
UNIFIED SCHOOL DISTRICT

Manuel Correa, CPA  
Chief Business Officer

Krystyne Tat, CPA  
Director, Fiscal Services



**Board of Education**

Maria M. Caceres Rachael Robles  
Maria E. Cruz Gary C. Rodriguez  
Sue L. Maulucci

**District Superintendent**

Elizabeth Eminhizer, Ed.D.

Date: June 24, 2024  
To: Board Members and Superintendent Elizabeth Eminhizer, Ed.D.  
From: Manuel Correa, CPA, Chief Business Officer  
RE: 2024-25 Proposed Budget Report

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School districts are required by Education Code 42127 to file with the Los Angeles County Office of Education (LACOE) the annual budget no later than June 30<sup>th</sup> of each year. The proposed budget includes a multi-year projection that covers the current year and the subsequent two years.

The Chief Business Officer recommends that the Board of Education adopt the District's 2024-2025 Budget as presented during the June 24, 2024, Board meeting. The budget will be revised, as needed, to address changes imposed by the State and Federal governments. The budget is based on the Governor's May Revised Budget Proposal. The approval of this report will authorize the 2024-2025 budget appropriations identified within this report.

The multi-year projections support that the District will meet its financial obligations with at least a 3% reserve in the 2024-25 proposed budget and two subsequent fiscal years.



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# **1 GENERAL INFORMATION**

## **1.1 BUDGET CALENDAR**

The following dates represent key budgetary information dates for the 2024-25 fiscal year:

June 24, 2024	Public Hearing on Proposed Budget
June 28, 2024	Adopt Budget Report
June 30, 2024	District Adopted Budget Report Due to LACOE
December 15, 2024	District First Interim Report Due to LACOE
March 17, 2025	District Second Interim Report Due to LACOE

## **1.2 FUND CLASSIFICATION**

### **General Fund – Unrestricted – Fund 01.0**

This fund is used to account for the ordinary operations of the school district. Examples of expenditures reported in this account are direct classroom instruction, school administration, counseling, district administration, custodial, grounds, and security.

### **General Fund – Restricted – Fund 01.0**

This fund is used to account for restricted projects or activities within the General Fund that must be identified and reported separately from unrestricted projects or activities. Examples of programs accounted for in this fund are special education, routine maintenance, federal, state, and local grants.

### **Student Activity Special Revenue Fund – Fund 08.0**

This fund is to account for revenues and expenditures incurred by the Associated Student Bodies of the District.

### **Special Education Pass-Through Fund – Fund 10.0**

This fund is used by the Administrative Unit of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member's LEAs.

### **Adult Education Fund – Fund 11.0**

This fund is to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only.

### **Child Development Fund – Fund 12.0**

The Child Development Fund contains state and federally subsidized child program centers, including preschool and school-age programs.

### **Cafeteria Special Revenue Fund – Fund 13.0**

This fund is used to account for the revenues and expenditures of operating the District's food service program. The revenue in this fund is on a per meal basis from the state, federal, and local (reduced and paid) student meal fees.

### **Special Reserve Fund for Other than Capital Outlay Projects – Fund 17.0**

This fund is used primarily to provide for the accumulation of General Fund monies for general operating purposes other than capital outlay (Education Code Section 42840).

### **Building Fund – Fund 21.2**

The Building Fund is used to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purpose other than those for which the bonds were issued.

### **Capital Facilities – Fund 25.0**

This fund is used primarily to account separately for monies from developer fees. Expenditures in this fund are restricted to the purposes specified in Government Code sections 65970-65981 or Government Code section 65995.

### **Special Reserve Fund for Capital Outlay Projects – Fund 40.0**

This fund provides for the accumulation of General Fund monies for capital outlay purposes (Education Code Section 42840).

### **Bond Interest and Redemption – Fund 51.0**

This fund is administered by Los Angeles County. This fund was established to record the monies collected through property taxes to repay the general obligation bonds that were approved by the voters.

Los Angeles County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

The financial detail presented in this report was supplied by the County.



**Self-Insurance (Workers Compensation) - Fund 67.1**

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. The Workers Compensation Sub-Fund is utilized for the District's Workers Compensation-related transactions.

**Self-Insurance (Property and Liability) – Fund 67.2**

The Property and Liability Sub-Fund is used to account for resources committed to the District's self-insurance program for property and liability insurance.

**Self-Insurance (Health and Welfare) - Fund 67.3**

The Health and Welfare Sub-Fund is used to account for resources committed to the District's medical, dental, vision, and life insurance programs.

**Self-Insurance (Retiree Health and Welfare) – Fund 67.4**

The Retiree Health and Welfare Sub-Fund is to be utilized to account for resources committed for the District's medical, dental, and vision insurance program for retirees.

## 2 BUDGET ASSUMPTIONS

### 2.1 GENERAL FUND REVENUES

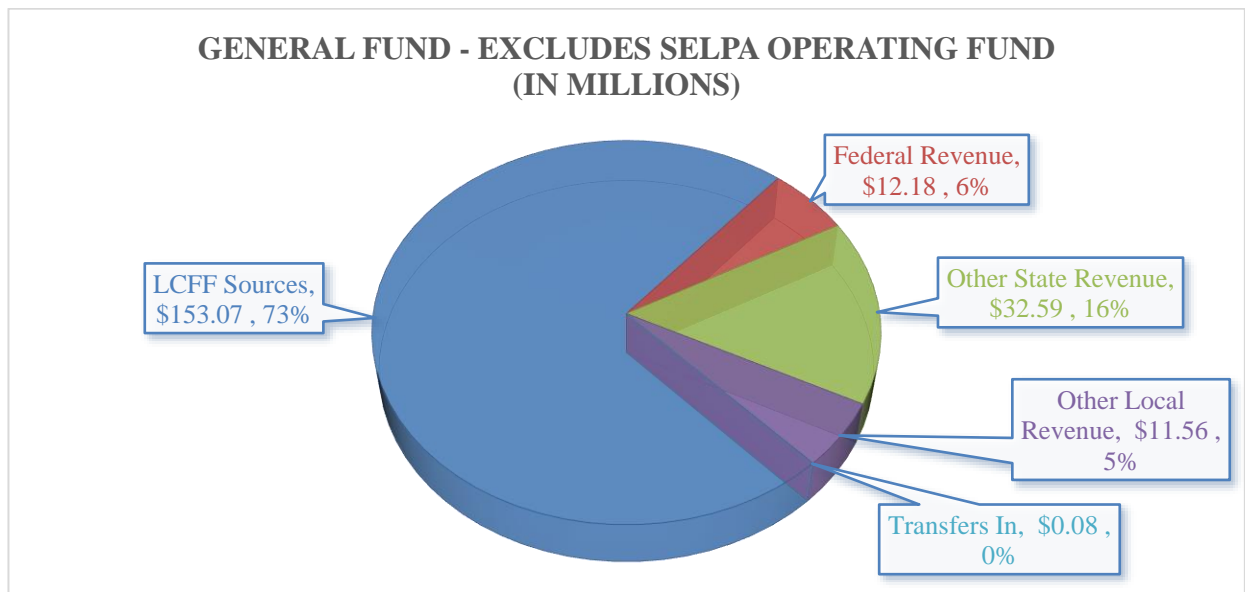
The major classifications for revenues in the General Fund are:

**LCFF Revenues** are used to record state aid apportionment for both base and supplemental/concentration funding, county, and District local property taxes.

**Federal Revenues** record the grant and award revenues received directly from the Federal Government as well as the federal revenue for which the state or any other agency serves as a distributed agency (i.e., Special Education SELPA distributed Federal IDEA revenues)

**Other State Revenue** is revenues received from state sources other than state aid apportionments. Revenues received for Mandated Block Grant, Lottery, Mental Health Services – Special Education, and state categorical programs.

**Local Revenues** include the recording of interest earnings, leases, rentals, donations, grants, and awards from other than federal or state agencies.

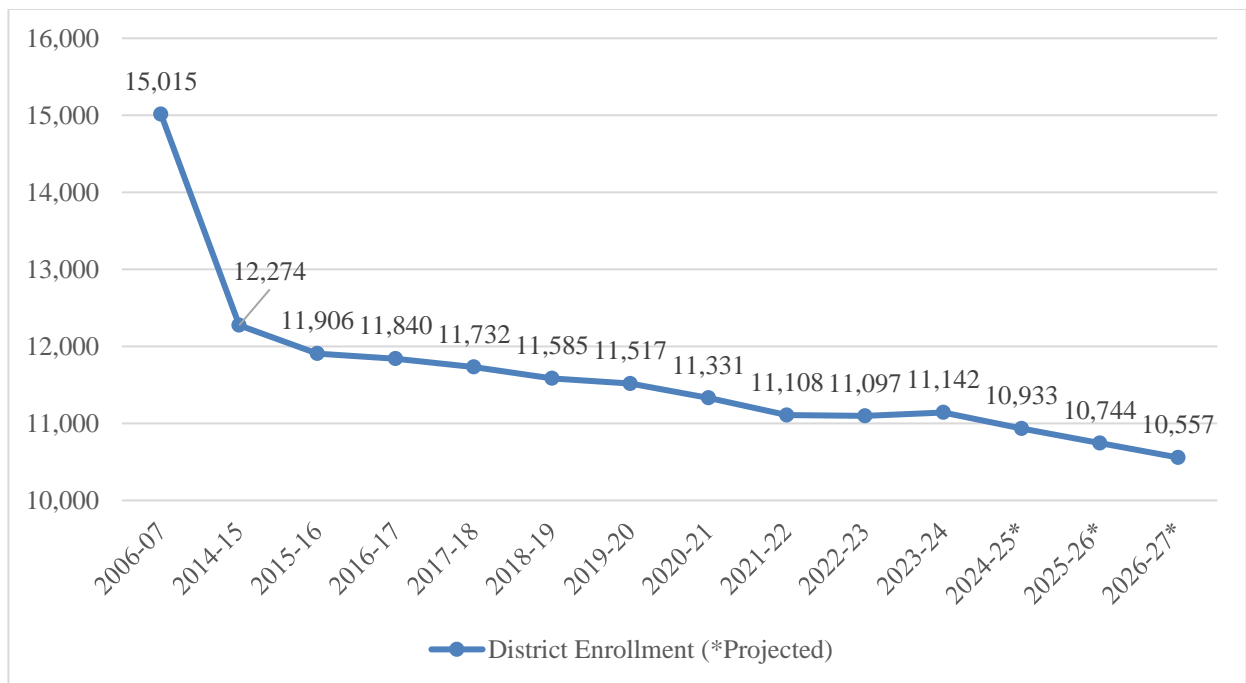


### 2.1.1 LOCAL CONTROL FUNDING FORMULA (LCFF)

Approximately 73% of the General Fund's revenues are generated by the Local Control Funding Formula (LCFF). Property Tax receipts (local sources) and Education Protection Account (EPA) tax collections fund LCFF revenue and the balance is provided to the District as a state apportionment.

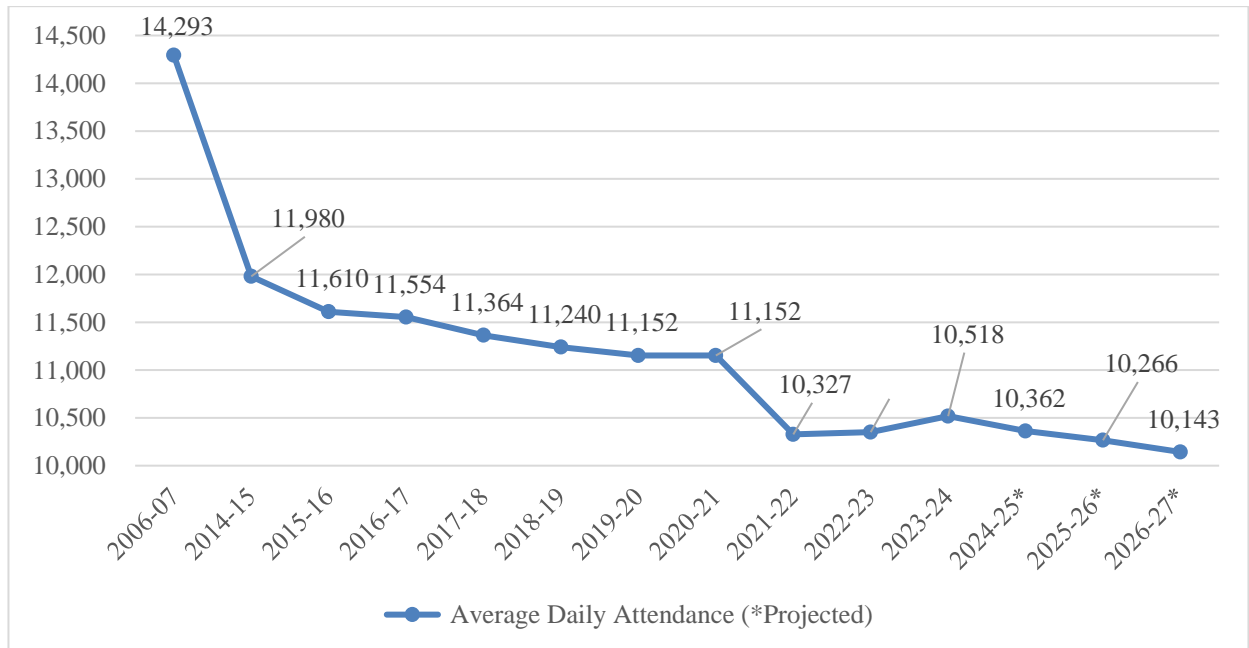
Projected enrollment for the 2024-25 school year is 10,933. Enrollment is projected to decline by 1.88% or 209 students from the previous school year.

For the budgeted fiscal years, the District uses a straight roll of enrollment from the previous year by grade level. For example, the enrollment in fourth grade for the 2024-25 school year will become the enrollment in fifth grade for the 2025-26 school year. Additionally, the District incorporated the State of California enrollment decline projections for Los Angeles County. Currently, Los Angeles County is projected to decline to be 1.71% each fiscal year. The District has adjusted each grade level to ensure the total District enrollment has only declined 1.71% each fiscal year. Furthermore, the District incorporates historical enrollment information, and known future factors if applicable.



The actual Average Daily Attendance (ADA) for the 2024-25 school year is projected to be 10,362. This does not include ADA for students at the County Office of Education or Non-Public Schools.

ADA projections are used for calculating the Local Control Funding Formula (LCFF) Revenues. For a declining enrollment district, the state allows the LCFF Revenues to be calculated using the higher of current year ADA, prior year ADA, or the three-year prior year average ADA. In reviewing the District's LCFF calculator it was determined the three-year prior year average ADA would be the highest method of the three options for the current budget year and two subsequent years.



The following assumption factors were used to prepare the 2024-25 LCFF Revenue projections:

Line Description	24-25 Proposed Budget	25-26 Projected Budget	26-27 Projected Budget
<b>Enrollment Projections</b>	10,933	10,744	10,557
<b>Projected Attendance Rate</b>	94.91%	95.66%	96.16%
<b>Projected Current Year ADA</b>	10,362	10,266	10,143
<b>Funded ADA</b>	10,598	10,464	10,433
<b>Cost of Living Adjustment (COLA)</b>	1.07%	2.93%	3.08%
<b>Unduplicated Pupil Percentage (UPP)</b>	71.51%	71.53%	69.55%

Using the LCFF Calculator provided by the Fiscal Crisis & Management Assistance Team (FCMAT), a state supported agency, and incorporating the LCFF assumptions, below is the projected LCFF Revenue for the District:

Line Description	24-25 Proposed Budget	25-26 Projected Budget	26-27 Projected Budget
Base Grant	\$115,775,392	\$117,502,008	\$120,610,877
Grade Span Adjustment	4,359,676	4,435,382	4,529,717
Supplemental Grant	17,181,717	17,444,363	17,407,056
Concentration Grant	12,892,295	13,101,563	11,835,172
Add-Ons (TIIG, HTS, & TK)	2,856,916	2,923,273	2,992,398
<b>Total LCFF Funding</b>	<b>\$153,065,996</b>	<b>\$155,406,589</b>	<b>\$157,375,220</b>

### 2.1.2 FEDERAL REVENUE PROJECTIONS

The District receives funding from the Federal Government for various programs. The table below summarizes the federal revenues the District is projected to receive in the 2024-25 fiscal year.

Program Name	Amount
Elementary and Secondary School Emergency Relief III Fund	\$5,650,061
ESSA: School Improvement Funding for LEAs	\$174,382
IDEA Basic Local Assistance Entitlement, Part B, Section 611	2,812,526
IDEA Early Intervention Grants, Part C	170,597

Program Name	Amount
IDEA Mental Health ADA Allocation, Part B, Sec 611	134,846
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	76,880
Title I, Part A, Basic Grants Low-Income and Neglected	2,567,304
Title II, Part A, Supporting Effective Instruction Local Grants	253,959
Title III, English Learner Student Program	137,575
Title IV, Part A, Student Support and Academic Enrichment Grants	198,713
<b>Total Federal Revenue</b>	<b>\$12,176,843</b>

### 2.1.3 OTHER STATE REVENUE PROJECTIONS

The District receives funding from the State in addition to the LCFF. The following assumption factors were used to prepare the 2024-25 Other State Revenue projections:

Line Description	24-25 Projected Budget	25-26 Projected Budget	26-27 Projected Budget
<b>Lottery Revenue</b>			
Unrestricted Lottery (Rate/ADA)	\$177	\$177	\$177
Restricted Lottery (Rate/ADA)	\$72	\$72	\$72
<b>Mandated Block Grant</b>			
Grades K-8 Rate	\$38.21	\$39.33	\$40.54

Line Description	24-25 Projected Budget	25-26 Projected Budget	26-27 Projected Budget
Grades 9-12 Rate	\$73.62	\$75.78	\$78.11

The table below summarizes the various State revenues the District is projecting to receive in the 2024-25 fiscal year.

Program Name	Amount
AB602 – Special Education Apportionment	\$10,581,979
After School Education and Safety (ASES)	457,836
Arts and Music in Schools (AMS) - Proposition 28	1,826,450
Career Technical Education Incentive Grant Program	429,178
Expanded Learning Opportunities Program	6,233,948
LCFF Equity Multiplier	343,151
LCFF Transport Home to School	1,079,293
Lottery (Restricted)	781,200
Lottery (Unrestricted)	1,920,450
Mandate Cost Reimbursement	540,934
Special Education Early Intervention Preschool Grant	641,583
Special Ed: Project Workability I LEA	196,635



Program Name	Amount
State Mental Health	842,312
Strong Workforce Program	193,692
STRS On-Behalf Pension Contribution	6,525,089
<b>Total Other State Revenue</b>	<b>\$32,593,730</b>

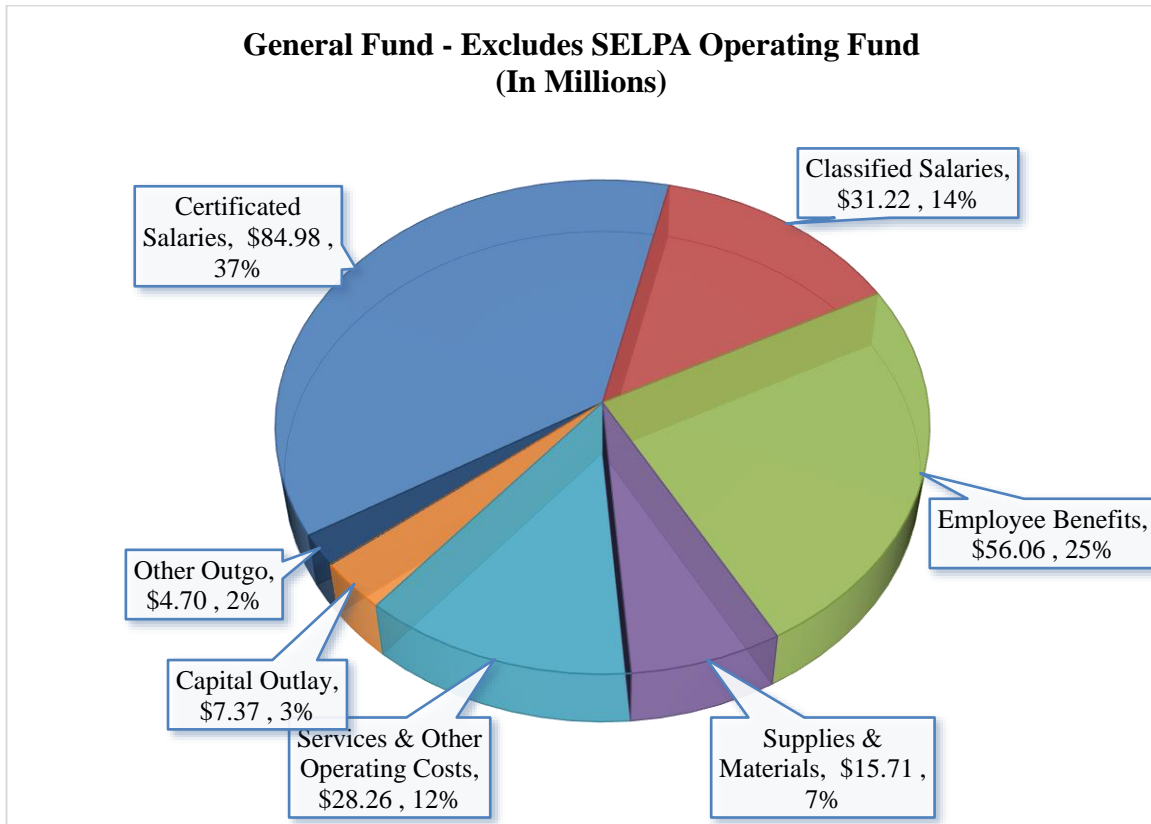
#### 2.1.4 OTHER LOCAL REVENUE PROJECTIONS

The District receives funding from sources other than State and Federal sources generally recorded as Local revenue. The table below summarizes the various Local revenues the District is projected to receive in the 2024-25 fiscal year.

Program Name	Amount
College Exam Fees	67,812
Community Redevelopment Funds	1,000,000
Fair Market Value Adjustment	4,069,215
Interest	750,000
Medi-Cal Billing Option	350,001
Medi-Cal Administrative Activities (MAA)	450,000
Other Miscellaneous	473,904
SELPA Administrative Unit Fee	327,822
Special Education Tuition from Home Districts	4,068,130
Use of Facilities	271,800
<b>Total Other Local Revenue</b>	<b>\$11,556,884</b>

## 2.2 GENERAL FUND EXPENDITURES

The pie chart presented below indicates that a majority (76%) of the General Fund expenditure budget is made up of salaries and benefits for District employees. These figures represent the combined General Fund unrestricted and restricted resources.



The following assumption factors were used to prepare the 2024-25 expenditure projections.

Line Description	24-25 Projected Budget	25-26 Projected Budget	26-27 Projected Budget
<b>Statutory Benefits</b>			
Certificated Employees			
STRS Rate	19.10%	19.10%	19.10%
Medicare Rate	1.45%	1.45%	1.45%
SUI	0.05%	0.05%	0.05%
Workers Comp. Rate	0.85%	0.85%	0.85%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
<b>Total Certificated Statutory</b>	<b>21.75% + \$150/FTE</b>	<b>21.75% + \$150/FTE</b>	<b>21.75% + \$150/FTE</b>
Classified Employees			
PERS Rate	27.05%	27.60%	28.00%
OASDI Rate	6.20%	6.20%	6.20%
Medicare Rate	1.45%	1.45%	1.45%

Line Description	24-25 Projected Budget	25-26 Projected Budget	26-27 Projected Budget
SUI	0.05%	0.05%	0.05%
Workers Comp. Rate	0.85%	0.85%	0.85%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
<b>Total Classified Statutory</b>	<b>35.93% + \$150/FTE</b>	<b>36.45% + \$150/FTE</b>	<b>36.85% + \$150/FTE</b>
<b>Full-Time Equivalents (FTEs)</b>			
Certificated Unit	613.50	577.50	571.50
Classified Unit	448.74	448.74	448.74
School Psychologists	15.50	15.50	15.50
Confidential	13.80	13.80	13.80
Supervisory	11.00	11.00	11.00
Management	60.60	60.60	60.60
<b>Step &amp; Column</b>			

Line Description	24-25 Projected Budget	25-26 Projected Budget	26-27 Projected Budget
Certificated	1.25%	1.25%	1.25%
Classified	1.25%	1.25%	1.25%
<b>Health &amp; Welfare</b>			
Blue Shield Access HMO	PY + 7.00%	PY + 7.00%	PY + 7.00%
Blue Shield TRIO HMO	PY + 7.00%	PY + 7.00%	PY + 7.00%
Blue Shield PPO	PY + 7.00%	PY + 7.00%	PY + 7.00%
Kaiser HMO	PY + 7.00%	PY + 7.00%	PY + 7.00%
<b>Consumer Price Index</b>	PY + 3.10%	PY + 2.86%	PY + 2.87%

## 2.3 OTHER SIGNIFICANT BUDGET ITEMS

### 2.3.1 LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The District's Local Control Accountability Plan (LCAP) describes goals and specific actions to achieve these goals for all pupils and each significant subgroup. The plan incorporates the public's input in addressing the State's eight priorities. It describes how the budget increases or enhances services for English-language learners, low socio-economic students, and foster youth.

The District's LCFF funding for the 2024-25 year is projected to be \$153,065,996, of which \$30,074,012 is for the Supplemental and Concentration Grant. This is a projected decrease of \$212,208 in Supplemental & Concentration from prior year funding. The LCAP provides a plan to spend the Supplemental and Concentration Grant funding for improved or increased services, which focus on the District's four (4) strategic goals.

### 2.3.2 UNRESTRICTED GENERAL FUND CONTRIBUTIONS

The table below illustrates the Unrestricted General Fund contribution to restricted programs.

Line Description	24-25 Projected Budget	25-26 Projected Budget	26-27 Projected Budget
Special Education	\$21,102,231	\$21,869,083	\$22,611,794
Routine Restricted Maintenance	6,603,702	6,231,585	6,221,709
Other	102,270	169,525	598.013
<b>Total Unrestricted General Fund Contribution</b>	<b>\$27,808,203</b>	<b>\$28,270,193</b>	<b>\$29,431,516</b>

## 2.4 MULTI-YEAR PROJECTIONS – UNRESTRICTED GENERAL FUND

The table below illustrates the District's financial position for the 2024-25 proposed budget and subsequent two fiscal years. These totals incorporate revenues, expenditures, and reserves for the General Fund (Fund 01.0) and the SELPA Operating Fund (01.1).

Line Description	24-25 Projected Budget	25-26 Projected Budget	26-27 Projected Budget
Beginning Fund Balance	\$34,606,743	\$27,582,199	\$19,695,226
Revenues (Net of Other Financing)	134,196,589	131,433,098	132,153,956
Expenditures (Net of Other Financing)	141,221,133	139,320,071	139,273,262
Surplus/(Deficit)	(7,024,544)	(7,886,973)	(7,119,306)
<b>Ending Fund Balance</b>	\$27,582,199	\$19,695,226	\$12,575,920

## 2.5 UNRESTRICTED GENERAL FUND ENDING FUND BALANCE

Cash management challenges make it even more imperative that the District consider reserve levels greater than the minimums required by the State. Reserves are especially critical to have sufficient cash to meet payroll and other obligations. As of the 2024-25 Proposed Budget, the components of the ending fund balance are noted in the table below (rounded to the nearest dollar).

Line Description	24-25 Projected Budget	25-26 Projected Budget	26-27 Projected Budget
<b>Components of Ending Fund Balance</b>			
Nonspendable	\$35,000	\$35,000	\$35,000
Committed	3,600,000	0	0



Line Description	24-25 Projected Budget	25-26 Projected Budget	26-27 Projected Budget
Assigned	929,643	1,104,643	1,279,643
Required Minimum Reserve	6,963,697	6,421,963	6,409,149
Unassigned/Unappropriated	16,053,859	12,133,620	4,852,128
<b>Total Ending Fund Balance</b>	<b>\$27,582,199</b>	<b>\$19,695,226</b>	<b>\$12,575,920</b>

The table below illustrates the required disclosure information per Education Code Section 42127(a).

Line Description	24-25 Projected Budget	25-26 Projected Budget	26-27 Projected Budget
Assigned Fund Balance (Fund 01.0 & 17.0)	929,643	1,104,643	1,279,643
Unassigned Fund Balance (Fund 01.0 & 17.0)	23,017,556	18,555,583	11,261,277
Total Assigned and Unassigned	\$23,947,199	\$19,660,226	\$12,540,920
Minimum Reserve for Economic Uncertainties (REU)	6,963,697	6,421,963	6,409,149
Amount Exceeding REU	\$16,983,502	\$13,238,263	\$6,131,771

## 2.6 OTHER FUNDS

The following table summarizes each fund's projected revenues and expenditures (in millions) for fiscal year 2024-25. All funds are self-sustaining and are not encroaching on the General Fund.

Fund Name	Beg. Balance	Rev.	Exp.	Ending Balance
08.0 – Student Activity	\$0.86	\$0.25	\$0.25	\$0.86
10.0 – SELPA Pass-Through	-0.16	85.38	85.38	-0.16
11.0 - Adult Education	4.50	5.68	6.10	4.08
12.0 - Child Development	2.19	4.79	5.04	1.94
13.0 - Cafeteria	7.65	9.51	11.50	5.66
17.0 – Special Reserve	11.24	.20	.00	11.44
21.2 – Building	5.56	.49	6.05	0.00
25.0 - Capital Facilities	5.79	.50	3.63	2.66
40.0 – Special Reserve	11.38	8.97	13.65	6.70
51.0 – Bond Interest	9.84	14.66	14.90	9.60
67.0 – Self-Insurance	3.90	24.25	24.24	3.91

## 2.7 SUMMARY OF BUDGET ASSUMPTIONS

The following table summarizes the District's budget assumptions used in preparing its multi-year projections.

Line Description	24-25 Proposed Budget	25-26 Projected Budget	26-27 Projected Budget
<b>Enrollment Projections</b>	10,933	10,744	10,557
<b>Projected Attendance Rate</b>	94.91%	95.66%	96.16%
<b>Projected Current Year ADA</b>	10,362	10,266	10,143
<b>Funded ADA</b>	10,598	10,464	10,433
<b>Cost of Living Adjustment (COLA)</b>	1.07%	2.93%	3.08%
<b>Unduplicated Pupil Percentage (UPP)</b>	71.51%	71.53%	69.55%
<b>Lottery Revenue</b>			
Unrestricted Lottery (Rate/ADA)	\$177	\$177	\$177
Restricted Lottery (Rate/ADA)	\$72	\$72	\$72
<b>Mandated Block Grant</b>			
Grades K-8 Rate	\$38.21	\$39.33	\$40.54

Line Description	24-25 Proposed Budget	25-26 Projected Budget	26-27 Projected Budget
Grades 9-12 Rate	\$73.62	\$75.78	\$78.11
<b>Statutory Benefits</b>			
Certificated Employees			
STRS Rate	19.10%	19.10%	19.10%
Medicare Rate	1.45%	1.45%	1.45%
SUI	0.05%	0.05%	0.05%
Workers Comp. Rate	0.85%	0.85%	0.85%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
<b>Total Certificated Statutory</b>	<b>21.75% + \$150/FTE</b>	<b>21.75% + \$150/FTE</b>	<b>21.75% + \$150/FTE</b>
Classified Employees			
PERS Rate	27.05%	27.60%	28.00%
OASDI Rate	6.20%	6.20%	6.20%

Line Description	24-25 Proposed Budget	25-26 Projected Budget	26-27 Projected Budget
Medicare Rate	1.45%	1.45%	1.45%
SUI	0.05%	0.05%	0.05%
Workers Comp. Rate	0.85%	0.85%	0.85%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
<b>Total Classified Statutory</b>	<b>35.93% + \$150/FTE</b>	<b>36.45% + \$150/FTE</b>	<b>36.85% + \$150/FTE</b>
<b>Full-Time Equivalents (FTEs)</b>			
Certificated Unit	613.50	577.50	571.50
Classified Unit	448.74	448.74	448.74
School Psychologists	15.50	15.50	15.50
Confidential	13.80	13.80	13.80
Supervisory	11.00	11.00	11.00
Management	60.60	60.60	60.60

Line Description	24-25 Proposed Budget	25-26 Projected Budget	26-27 Projected Budget
<b>Step &amp; Column</b>			
Certificated	1.25%	1.25%	1.25%
Classified	1.25%	1.25%	1.25%
<b>Health &amp; Welfare</b>			
Blue Shield Access HMO	PY + 7.00%	PY + 7.00%	PY + 7.00%
Blue Shield TRIO HMO	PY + 7.00%	PY + 7.00%	PY + 7.00%
Blue Shield PPO	PY + 7.00%	PY + 7.00%	PY + 7.00%
Kaiser HMO	PY + 7.00%	PY + 7.00%	PY + 7.00%
<b>Consumer Price Index</b>	PY + 3.10%	PY + 2.86%	PY + 2.87%

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## **GENERAL FUND**

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

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		154,265,868.00	0.00	154,265,868.00	153,065,996.00	0.00	153,065,996.00	-0.8%
2) Federal Revenue	8100-8299		0.00	22,866,615.00	22,866,615.00	0.00	14,177,029.00	14,177,029.00	-38.0%
3) Other State Revenue	8300-8599		3,532,445.00	38,770,068.00	42,302,513.00	3,540,677.00	30,872,469.00	34,413,146.00	-18.6%
4) Other Local Revenue	8600-8799		3,542,872.00	6,997,704.00	10,540,576.00	5,318,119.00	6,263,965.00	11,582,084.00	9.9%
5) TOTAL, REVENUES			161,341,185.00	68,634,387.00	229,975,572.00	161,924,792.00	51,313,463.00	213,238,255.00	-7.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		63,146,510.00	22,994,504.00	86,141,014.00	62,444,500.00	22,786,291.00	85,230,791.00	-1.1%
2) Classified Salaries	2000-2999		18,164,740.00	10,261,560.00	28,426,300.00	19,551,136.00	11,938,277.00	31,489,413.00	10.8%
3) Employee Benefits	3000-3999		32,301,437.00	20,045,751.00	52,347,188.00	34,260,097.00	22,025,573.00	56,285,670.00	7.5%
4) Books and Supplies	4000-4999		5,268,599.00	4,585,485.00	9,854,084.00	9,023,673.00	6,730,009.00	15,753,682.00	59.9%
5) Services and Other Operating Expenditures	5000-5999		14,555,692.00	16,446,663.00	31,002,355.00	16,234,553.00	13,967,632.00	30,202,185.00	-2.6%
6) Capital Outlay	6000-6999		115,222.00	12,760,868.00	12,876,090.00	355,115.00	7,019,175.00	7,374,290.00	-42.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		847,971.00	4,681,107.00	5,529,078.00	862,306.00	4,199,341.00	5,061,647.00	-8.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,032,743.00)	1,350,532.00	(682,211.00)	(2,060,247.00)	1,239,150.00	(821,097.00)	20.4%
9) TOTAL, EXPENDITURES			132,367,428.00	93,126,470.00	225,493,898.00	140,671,133.00	89,905,448.00	230,576,581.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,973,757.00	(24,492,083.00)	4,481,674.00	21,253,659.00	(38,591,985.00)	(17,338,326.00)	-486.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out	7600-7629		550,000.00	1,000,000.00	1,550,000.00	550,000.00	1,000,000.00	1,550,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(24,868,449.00)	24,868,449.00	0.00	(27,808,203.00)	27,808,203.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,338,449.00)	23,868,449.00	(1,470,000.00)	(28,278,203.00)	26,808,203.00	(1,470,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,635,308.00	(623,634.00)	3,011,674.00	(7,024,544.00)	(11,783,782.00)	(18,808,326.00)	-724.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		30,888,454.71	37,800,065.73	68,688,520.44	34,606,742.71	37,176,431.73	71,783,174.44	4.5%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			30,888,454.71	37,800,065.73	68,688,520.44	34,606,742.71	37,176,431.73	71,783,174.44	4.5%
d) Other Restatements		9795	82,980.00	0.00	82,980.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,971,434.71	37,800,065.73	68,771,500.44	34,606,742.71	37,176,431.73	71,783,174.44	4.4%
2) Ending Balance, June 30 (E + F1e)			34,606,742.71	37,176,431.73	71,783,174.44	27,582,198.71	25,392,649.73	52,974,848.44	-26.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	178,661.00	0.00	178,661.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	37,176,431.73	37,176,431.73	0.00	25,392,649.73	25,392,649.73	-31.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	8,600,000.00	0.00	8,600,000.00	3,600,000.00	0.00	3,600,000.00	-58.1%
d) Assigned									
Other Assignments		9780	3,067,033.00	0.00	3,067,033.00	929,643.00	0.00	929,643.00	-69.7%
SELPA	0000	9780	473,722.00		473,722.00			0.00	
Site Carry over Budgets	0000	9780	280,921.00		280,921.00			0.00	
S/C Carry over	0000	9780	2,312,390.00		2,312,390.00			0.00	
SELPA	0000	9780			0.00	498,722.00		498,722.00	
Site Budget Carry over	0000	9780			0.00	430,921.00		430,921.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,811,317.00	0.00	6,811,317.00	6,963,697.00	0.00	6,963,697.00	2.2%
Unassigned/Unappropriated Amount		9790	15,914,731.71	0.00	15,914,731.71	16,053,858.71	0.00	16,053,858.71	0.9%
<b>G. ASSETS</b>									
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				

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)	
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	82,985,966.00	0.00	82,985,966.00	116,777,641.00	0.00	116,777,641.00	40.7%
Education Protection Account State Aid - Current Year		8012	37,168,322.00	0.00	37,168,322.00	2,119,658.00	0.00	2,119,658.00	-94.3%
State Aid - Prior Years		8019	(57,117.00)	0.00	(57,117.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	64,691.00	0.00	64,691.00	64,691.00	0.00	64,691.00	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	16,343,608.00	0.00	16,343,608.00	16,343,608.00	0.00	16,343,608.00	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)	
Unsecured Roll Taxes		8042	281,197.00	0.00	281,197.00	281,197.00	0.00	281,197.00	0.0%
Prior Years' Taxes		8043	537,738.00	0.00	537,738.00	537,738.00	0.00	537,738.00	0.0%
Supplemental Taxes		8044	735,546.00	0.00	735,546.00	735,546.00	0.00	735,546.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	12,760,677.00	0.00	12,760,677.00	12,760,677.00	0.00	12,760,677.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,445,240.00	0.00	3,445,240.00	3,445,240.00	0.00	3,445,240.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			154,265,868.00	0.00	154,265,868.00	153,065,996.00	0.00	153,065,996.00	-0.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			154,265,868.00	0.00	154,265,868.00	153,065,996.00	0.00	153,065,996.00	-0.8%
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	2,894,807.00	2,894,807.00	0.00	2,893,775.00	2,893,775.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,419,025.00	2,419,025.00	0.00	2,301,260.00	2,301,260.00	-4.9%
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		2,591,853.00	2,591,853.00		2,567,304.00	2,567,304.00	-0.9%
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		422,308.00	422,308.00		253,959.00	253,959.00	-39.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		166,483.00	166,483.00		137,575.00	137,575.00	-17.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		363,009.00	363,009.00		373,095.00	373,095.00	2.8%
Career and Technical Education	3500-3599	8290		98,063.00	98,063.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	13,911,067.00	13,911,067.00	0.00	5,650,061.00	5,650,061.00	-59.4%
TOTAL, FEDERAL REVENUE			0.00	22,866,615.00	22,866,615.00	0.00	14,177,029.00	14,177,029.00	-38.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		12,364,157.00	12,364,157.00		12,401,395.00	12,401,395.00	0.3%
Prior Years	6500	8319		(168,937.00)	(168,937.00)		0.00	0.00	-100.0%
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	43,511.00	43,511.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	529,084.00	0.00	529,084.00	540,934.00	0.00	540,934.00	2.2%
Lottery - Unrestricted and Instructional Materials		8560	2,008,402.00	902,289.00	2,910,691.00	1,920,450.00	781,200.00	2,701,650.00	-7.2%
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		457,836.00	457,836.00		457,836.00	457,836.00	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		630,504.00	630,504.00		429,178.00	429,178.00	-31.9%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other State Revenue	All Other	8590	994,959.00	24,540,708.00	25,535,667.00	1,079,293.00	16,802,860.00	17,882,153.00	-30.0%
TOTAL, OTHER STATE REVENUE			3,532,445.00	38,770,068.00	42,302,513.00	3,540,677.00	30,872,469.00	34,413,146.00	-18.6%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	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	291,805.00	0.00	291,805.00	338,800.00	0.00	338,800.00	16.1%
Interest		8660	3,049,161.00	0.00	3,049,161.00	775,000.00	200.00	775,200.00	-74.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	4,069,215.00	0.00	4,069,215.00	New
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	319,876.00	319,876.00	0.00	327,822.00	327,822.00	2.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	130,836.00	130,836.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	201,906.00	1,690,648.00	1,892,554.00	135,104.00	867,813.00	1,002,917.00	-47.0%
Tuition		8710	0.00	3,856,344.00	3,856,344.00	0.00	4,068,130.00	4,068,130.00	5.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,542,872.00	6,997,704.00	10,540,576.00	5,318,119.00	6,263,965.00	11,582,084.00	9.9%
TOTAL, REVENUES			161,341,185.00	68,634,387.00	229,975,572.00	161,924,792.00	51,313,463.00	213,238,255.00	-7.3%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	53,704,093.00	17,893,982.00	71,598,075.00	52,521,180.00	18,012,840.00	70,534,020.00	-1.5%
Certificated Pupil Support Salaries		1200	2,632,192.00	3,255,126.00	5,887,318.00	2,776,369.00	2,993,022.00	5,769,391.00	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,334,268.00	1,725,834.00	8,060,102.00	6,576,031.00	1,715,142.00	8,291,173.00	2.9%
Other Certificated Salaries		1900	475,957.00	119,562.00	595,519.00	570,920.00	65,287.00	636,207.00	6.8%
TOTAL, CERTIFICATED SALARIES			63,146,510.00	22,994,504.00	86,141,014.00	62,444,500.00	22,786,291.00	85,230,791.00	-1.1%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,558,341.00	5,156,667.00	6,715,008.00	1,854,357.00	6,844,198.00	8,698,555.00	29.5%
Classified Support Salaries		2200	7,504,588.00	2,917,049.00	10,421,637.00	8,147,409.00	2,916,585.00	11,063,994.00	6.2%
Classified Supervisors' and Administrators' Salaries		2300	1,013,109.00	842,491.00	1,855,600.00	1,049,111.00	824,849.00	1,873,960.00	1.0%
Clerical, Technical and Office Salaries		2400	6,883,392.00	1,279,863.00	8,163,255.00	7,263,972.00	1,301,645.00	8,565,617.00	4.9%
Other Classified Salaries		2900	1,205,310.00	65,490.00	1,270,800.00	1,236,287.00	51,000.00	1,287,287.00	1.3%
TOTAL, CLASSIFIED SALARIES			18,164,740.00	10,261,560.00	28,426,300.00	19,551,136.00	11,938,277.00	31,489,413.00	10.8%
<b>EMPLOYEE BENEFITS</b>									

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
STRS		3101-3102	11,806,713.00	10,568,143.00	22,374,856.00	11,792,360.00	10,804,222.00	22,596,582.00	1.0%
PERS		3201-3202	4,085,583.00	2,478,100.00	6,563,683.00	5,257,590.00	3,083,267.00	8,340,857.00	27.1%
OASDI/Medicare/Alternative		3301-3302	2,336,659.00	1,141,475.00	3,478,134.00	2,459,478.00	1,280,076.00	3,739,554.00	7.5%
Health and Welfare Benefits		3401-3402	12,723,078.00	5,324,198.00	18,047,276.00	13,503,415.00	6,339,367.00	19,842,782.00	9.9%
Unemployment Insurance		3501-3502	40,068.00	16,877.00	56,945.00	41,681.00	17,803.00	59,484.00	4.5%
Workers' Compensation		3601-3602	820,756.00	335,505.00	1,156,261.00	699,307.00	296,957.00	996,264.00	-13.8%
OPEB, Allocated		3701-3702	224,996.00	90,233.00	315,229.00	239,091.00	98,779.00	337,870.00	7.2%
OPEB, Active Employees		3751-3752	108,311.00	53,747.00	162,058.00	106,065.00	56,012.00	162,077.00	0.0%
Other Employee Benefits		3901-3902	155,273.00	37,473.00	192,746.00	161,110.00	49,090.00	210,200.00	9.1%
TOTAL, EMPLOYEE BENEFITS			32,301,437.00	20,045,751.00	52,347,188.00	34,260,097.00	22,025,573.00	56,285,670.00	7.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	18,094.00	0.00	18,094.00	1,518,988.00	4,491,012.00	6,010,000.00	33,115.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,555,462.00	3,602,189.00	8,157,651.00	6,970,527.00	2,133,997.00	9,104,524.00	11.6%
Noncapitalized Equipment		4400	695,043.00	982,759.00	1,677,802.00	534,158.00	105,000.00	639,158.00	-61.9%
Food		4700	0.00	537.00	537.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,268,599.00	4,585,485.00	9,854,084.00	9,023,673.00	6,730,009.00	15,753,682.00	59.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	1,274,316.00	8,174,417.00	9,448,733.00	1,389,316.00	9,308,986.00	10,698,302.00	13.2%
Travel and Conferences		5200	466,077.00	546,561.00	1,012,638.00	328,073.00	285,658.00	613,731.00	-39.4%
Dues and Memberships		5300	203,986.00	12,000.00	215,986.00	189,251.00	18,810.00	208,061.00	-3.7%
Insurance		5400 - 5450	1,282,426.00	0.00	1,282,426.00	1,415,489.00	0.00	1,415,489.00	10.4%
Operations and Housekeeping Services		5500	3,626,485.00	0.00	3,626,485.00	3,846,180.00	500.00	3,846,680.00	6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	525,451.00	258,133.00	783,584.00	622,064.00	405,400.00	1,027,464.00	31.1%
Transfers of Direct Costs		5710	(130,686.00)	130,686.00	0.00	(5,030.00)	5,030.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(121,176.00)	49,316.00	(71,860.00)	(102,605.00)	6,400.00	(96,205.00)	33.9%
Professional/Consulting Services and Operating Expenditures		5800	7,106,124.00	7,275,529.00	14,381,653.00	8,151,409.00	3,935,348.00	12,086,757.00	-16.0%
Communications		5900	322,689.00	21.00	322,710.00	400,406.00	1,500.00	401,906.00	24.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,555,692.00	16,446,663.00	31,002,355.00	16,234,553.00	13,967,632.00	30,202,185.00	-2.6%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	45,633.00	202,990.00	248,623.00	0.00	40,000.00	40,000.00	-83.9%
Buildings and Improvements of Buildings		6200	0.00	12,284,315.00	12,284,315.00	0.00	6,104,858.00	6,104,858.00	-50.3%



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)	
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	49,005.00	273,563.00	322,568.00	355,115.00	874,317.00	1,229,432.00	281.1%
Equipment Replacement		6500	20,584.00	0.00	20,584.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			115,222.00	12,760,868.00	12,876,090.00	355,115.00	7,019,175.00	7,374,290.00	-42.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	3,600,036.00	3,600,036.00	0.00	3,163,179.00	3,163,179.00	-12.1%
Payments to County Offices		7142	461,237.00	0.00	461,237.00	475,572.00	0.00	475,572.00	3.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	1,081,071.00	1,081,071.00	0.00	1,036,162.00	1,036,162.00	-4.2%
		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	35,100.00	0.00	35,100.00	24,651.00	0.00	24,651.00	-29.8%
Other Debt Service - Principal		7439	351,634.00	0.00	351,634.00	362,083.00	0.00	362,083.00	3.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			847,971.00	4,681,107.00	5,529,078.00	862,306.00	4,199,341.00	5,061,647.00	-8.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,350,532.00)	1,350,532.00	0.00	(1,239,150.00)	1,239,150.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(682,211.00)	0.00	(682,211.00)	(821,097.00)	0.00	(821,097.00)	20.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,032,743.00)	1,350,532.00	(682,211.00)	(2,060,247.00)	1,239,150.00	(821,097.00)	20.4%
TOTAL, EXPENDITURES			132,367,428.00	93,126,470.00	225,493,898.00	140,671,133.00	89,905,448.00	230,576,581.00	2.3%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	550,000.00	1,000,000.00	1,550,000.00	550,000.00	1,000,000.00	1,550,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			550,000.00	1,000,000.00	1,550,000.00	550,000.00	1,000,000.00	1,550,000.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(24,868,449.00)	24,868,449.00	0.00	(27,808,203.00)	27,808,203.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(24,868,449.00)	24,868,449.00	0.00	(27,808,203.00)	27,808,203.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(25,338,449.00)	23,868,449.00	(1,470,000.00)	(28,278,203.00)	26,808,203.00	(1,470,000.00)	0.0%

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

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	154,265,868.00	0.00	154,265,868.00	153,065,996.00	0.00	153,065,996.00	-0.8%
2) Federal Revenue		8100-8299	0.00	22,866,615.00	22,866,615.00	0.00	14,177,029.00	14,177,029.00	-38.0%
3) Other State Revenue		8300-8599	3,532,445.00	38,770,068.00	42,302,513.00	3,540,677.00	30,872,469.00	34,413,146.00	-18.6%
4) Other Local Revenue		8600-8799	3,542,872.00	6,997,704.00	10,540,576.00	5,318,119.00	6,263,965.00	11,582,084.00	9.9%
5) TOTAL, REVENUES			161,341,185.00	68,634,387.00	229,975,572.00	161,924,792.00	51,313,463.00	213,238,255.00	-7.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	83,074,740.00	54,311,868.00	137,386,608.00	87,274,843.00	58,277,909.00	145,552,752.00	5.9%
2) Instruction - Related Services	2000-2999		13,999,515.00	7,009,611.00	21,009,126.00	14,857,025.00	6,480,327.00	21,337,352.00	1.6%
3) Pupil Services	3000-3999		9,765,123.00	6,078,697.00	15,843,820.00	10,174,114.00	6,160,935.00	16,335,049.00	3.1%
4) Ancillary Services	4000-4999		427,613.00	3,790.00	431,403.00	435,784.00	0.00	435,784.00	1.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,121,591.00	1,558,917.00	12,680,508.00	12,079,741.00	1,440,167.00	13,519,908.00	6.6%
8) Plant Services	8000-8999		13,130,875.00	19,482,480.00	32,613,355.00	14,987,320.00	13,346,769.00	28,334,089.00	-13.1%
9) Other Outgo	9000-9999		847,971.00	4,681,107.00	5,529,078.00	862,306.00	4,199,341.00	5,061,647.00	-8.5%
10) TOTAL, EXPENDITURES			132,367,428.00	93,126,470.00	225,493,898.00	140,671,133.00	89,905,448.00	230,576,581.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,973,757.00	(24,492,083.00)	4,481,674.00	21,253,659.00	(38,591,985.00)	(17,338,326.00)	-486.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out		7600-7629	550,000.00	1,000,000.00	1,550,000.00	550,000.00	1,000,000.00	1,550,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,868,449.00)	24,868,449.00	0.00	(27,808,203.00)	27,808,203.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,338,449.00)	23,868,449.00	(1,470,000.00)	(28,278,203.00)	26,808,203.00	(1,470,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,635,308.00	(623,634.00)	3,011,674.00	(7,024,544.00)	(11,783,782.00)	(18,808,326.00)	-724.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,888,454.71	37,800,065.73	68,688,520.44	34,606,742.71	37,176,431.73	71,783,174.44	4.5%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,888,454.71	37,800,065.73	68,688,520.44	34,606,742.71	37,176,431.73	71,783,174.44	4.5%
d) Other Restatements		9795	82,980.00	0.00	82,980.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,971,434.71	37,800,065.73	68,771,500.44	34,606,742.71	37,176,431.73	71,783,174.44	4.4%
2) Ending Balance, June 30 (E + F1e)			34,606,742.71	37,176,431.73	71,783,174.44	27,582,198.71	25,392,649.73	52,974,848.44	-26.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	178,661.00	0.00	178,661.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	37,176,431.73	37,176,431.73	0.00	25,392,649.73	25,392,649.73	-31.7%
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	8,600,000.00	0.00	8,600,000.00	3,600,000.00	0.00	3,600,000.00	-58.1%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,067,033.00	0.00	3,067,033.00	929,643.00	0.00	929,643.00	-69.7%
SELPA	0000	9780	473,722.00		473,722.00			0.00	
Site Carry over Budgets	0000	9780	280,921.00		280,921.00			0.00	
S/C Carry over	0000	9780	2,312,390.00		2,312,390.00			0.00	
SELPA	0000	9780			0.00	498,722.00		498,722.00	
Site Budget Carry over	0000	9780			0.00	430,921.00		430,921.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,811,317.00	0.00	6,811,317.00	6,963,697.00	0.00	6,963,697.00	2.2%
Unassigned/Unappropriated Amount		9790	15,914,731.71	0.00	15,914,731.71	16,053,858.71	0.00	16,053,858.71	0.9%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	7,064,875.80	6,565,367.80
6266	Educator Effectiveness, FY 2021-22	1,361,407.28	1,013,626.28
6300	Lottery: Instructional Materials	3,709,812.91	.91
6332	CA Community Schools Partnership Act - Implementation Grant	6,002,166.00	4,574,274.00
6500	Special Education	878,889.95	865,889.95
6512	Special Ed: Mental Health Services	51,997.60	51,997.60
6546	Mental Health-Related Services	67,716.00	0.00
6547	Special Education Early Intervention Preschool Grant	1,748,675.00	2,024,615.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,792,617.98	2,534,242.98
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,205,261.00	2,294,589.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.87	.87
7029	Child Nutrition: Food Service Staff Training Funds	15,358.80	.80
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,183,607.00	728,810.00
7399	LCFF Equity Multiplier	343,151.00	366,543.00
7412	A-G Access/Success Grant	462,892.04	294,522.04
7413	A-G Learning Loss Mitigation Grant	300,420.00	300,420.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.43	.43
7435	Learning Recovery Emergency Block Grant	7,000,881.49	2,083,440.49
7810	Other Restricted State	108,811.00	108,811.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	206,931.00
9010	Other Restricted Local	1,877,889.58	1,378,566.58
Total, Restricted Balance		37,176,431.73	25,392,649.73

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## **STUDENT ACTIVITY SPECIAL REVENUE FUND**

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,000.00	250,000.00	0.0%
5) TOTAL, REVENUES			250,000.00	250,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	170,000.00	170,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	80,000.00	80,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			250,000.00	250,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	857,022.41	857,022.41	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			857,022.41	857,022.41	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			857,022.41	857,022.41	0.0%
2) Ending Balance, June 30 (E + F1e)			857,022.41	857,022.41	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	857,022.41	857,022.41	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	250,000.00	250,000.00	0.0%
TOTAL, REVENUES			250,000.00	250,000.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	170,000.00	170,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			170,000.00	170,000.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	80,000.00	80,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,000.00	80,000.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			250,000.00	250,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,000.00	250,000.00	0.0%
5) TOTAL, REVENUES			250,000.00	250,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		250,000.00	250,000.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			250,000.00	250,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	857,022.41	857,022.41	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			857,022.41	857,022.41	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			857,022.41	857,022.41	0.0%
2) Ending Balance, June 30 (E + F1e)			857,022.41	857,022.41	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	857,022.41	857,022.41	0.0%
c) Committed					

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

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
8210	Student Activity Funds	857,022.41	857,022.41
Total, Restricted Balance		857,022.41	857,022.41

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## **SPECIAL EDUCATION PASS-THROUGH FUND**

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,528,999.00	18,356,774.00	-14.7%
3) Other State Revenue		8300-8599	63,853,756.00	64,972,053.00	1.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			85,382,755.00	83,328,827.00	-2.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	85,382,755.00	83,328,827.00	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			85,382,755.00	83,328,827.00	-2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(158,624.43)	(158,624.43)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(158,624.43)	(158,624.43)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(158,624.43)	(158,624.43)	0.0%
2) Ending Balance, June 30 (E + F1e)			(158,624.43)	(158,624.43)	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	(158,624.43)	(158,624.43)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources		8287	21,528,999.00	18,356,774.00	-14.7%
TOTAL, FEDERAL REVENUE			21,528,999.00	18,356,774.00	-14.7%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	63,853,756.00	64,972,053.00	1.8%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			63,853,756.00	64,972,053.00	1.8%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			85,382,755.00	83,328,827.00	-2.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	21,528,999.00	18,356,774.00	-14.7%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	63,853,756.00	64,972,053.00	1.8%
To County Offices	6500	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24		2024-25	Percent
			Estimated	Actuals		
To JPAs	6500	7223	0.00		0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00		0.00	0.0%
All Other Transfers		7281-7283	0.00		0.00	0.0%
All Other Transfers Out to All Others		7299	0.00		0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			85,382,755.00		83,328,827.00	-2.4%
TOTAL, EXPENDITURES			85,382,755.00		83,328,827.00	-2.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,528,999.00	18,356,774.00	-14.7%
3) Other State Revenue		8300-8599	63,853,756.00	64,972,053.00	1.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			85,382,755.00	83,328,827.00	-2.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	85,382,755.00	83,328,827.00	-2.4%
10) TOTAL, EXPENDITURES			85,382,755.00	83,328,827.00	-2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(158,624.43)	(158,624.43)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(158,624.43)	(158,624.43)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(158,624.43)	(158,624.43)	0.0%
2) Ending Balance, June 30 (E + F1e)			(158,624.43)	(158,624.43)	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	(158,624.43)	(158,624.43)	0.0%

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## **ADULT EDUCATION FUND**

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	512,969.00	512,969.00	0.0%
3) Other State Revenue		8300-8599	4,327,878.00	4,232,147.00	-2.2%
4) Other Local Revenue		8600-8799	1,002,035.00	932,035.00	-7.0%
5) TOTAL, REVENUES			5,842,882.00	5,677,151.00	-2.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,926,279.00	2,136,462.00	10.9%
2) Classified Salaries		2000-2999	1,068,635.00	940,105.00	-12.0%
3) Employee Benefits		3000-3999	1,202,687.00	1,233,701.00	2.6%
4) Books and Supplies		4000-4999	685,712.00	755,252.00	10.1%
5) Services and Other Operating Expenditures		5000-5999	651,756.00	650,366.00	-0.2%
6) Capital Outlay		6000-6999	69,601.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	316,240.00	381,852.00	20.7%
9) TOTAL, EXPENDITURES			5,920,910.00	6,097,738.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(78,028.00)	(420,587.00)	439.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(78,028.00)	(420,587.00)	439.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,577,080.67	4,499,052.67	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,577,080.67	4,499,052.67	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,577,080.67	4,499,052.67	-1.7%
2) Ending Balance, June 30 (E + F1e)			4,499,052.67	4,078,465.67	-9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,499,052.67	4,078,465.67	-9.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	512,969.00	512,969.00	0.0%
TOTAL, FEDERAL REVENUE			512,969.00	512,969.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	4,197,147.00	4,197,147.00	0.0%
All Other State Revenue	All Other	8590	130,731.00	35,000.00	-73.2%
TOTAL, OTHER STATE REVENUE			4,327,878.00	4,232,147.00	-2.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	170,035.00	100,035.00	-41.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	712,000.00	712,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	120,000.00	120,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,002,035.00	932,035.00	-7.0%
TOTAL, REVENUES			5,842,882.00	5,677,151.00	-2.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,380,255.00	1,425,503.00	3.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	249,582.00	256,778.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	294,319.00	453,120.00	54.0%
Other Certificated Salaries		1900	2,123.00	1,061.00	-50.0%
TOTAL, CERTIFICATED SALARIES			1,926,279.00	2,136,462.00	10.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	230,746.00	47,790.00	-79.3%
Classified Support Salaries		2200	261,780.00	292,314.00	11.7%
Classified Supervisors' and Administrators' Salaries		2300	134,976.00	128,628.00	-4.7%
Clerical, Technical and Office Salaries		2400	424,875.00	446,969.00	5.2%
Other Classified Salaries		2900	16,258.00	24,404.00	50.1%
TOTAL, CLASSIFIED SALARIES			1,068,635.00	940,105.00	-12.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	313,049.00	342,258.00	9.3%
PERS		3201-3202	279,399.00	249,123.00	-10.8%
OASDI/Medicare/Alternative		3301-3302	118,166.00	119,157.00	0.8%
Health and Welfare Benefits		3401-3402	442,457.00	476,166.00	7.6%
Unemployment Insurance		3501-3502	1,476.00	1,588.00	7.6%
Workers' Compensation		3601-3602	30,259.00	26,205.00	-13.4%
OPEB, Allocated		3701-3702	7,180.00	7,938.00	10.6%
OPEB, Active Employees		3751-3752	4,578.00	4,466.00	-2.4%
Other Employee Benefits		3901-3902	6,123.00	6,800.00	11.1%
TOTAL, EMPLOYEE BENEFITS			1,202,687.00	1,233,701.00	2.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	100,000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	495,684.00	500,908.00	1.1%
Noncapitalized Equipment		4400	190,028.00	154,344.00	-18.8%
TOTAL, BOOKS AND SUPPLIES			685,712.00	755,252.00	10.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,337.00	13,337.00	0.0%
Dues and Memberships		5300	1,875.00	1,875.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	49,658.00	49,658.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,390.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	571,996.00	571,996.00	0.0%
Communications		5900	11,500.00	11,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			651,756.00	650,366.00	-0.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	69,601.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			69,601.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	316,240.00	381,852.00	20.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			316,240.00	381,852.00	20.7%
TOTAL, EXPENDITURES			5,920,910.00	6,097,738.00	3.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	512,969.00	512,969.00	0.0%
3) Other State Revenue		8300-8599	4,327,878.00	4,232,147.00	-2.2%
4) Other Local Revenue		8600-8799	1,002,035.00	932,035.00	-7.0%
5) TOTAL, REVENUES			5,842,882.00	5,677,151.00	-2.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,069,708.00	2,959,782.00	-3.6%
2) Instruction - Related Services	2000-2999		1,668,934.00	1,904,654.00	14.1%
3) Pupil Services	3000-3999		329,198.00	335,930.00	2.0%
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		316,240.00	381,852.00	20.7%
8) Plant Services	8000-8999		536,830.00	515,520.00	-4.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,920,910.00	6,097,738.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(78,028.00)	(420,587.00)	439.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(78,028.00)	(420,587.00)	439.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,577,080.67	4,499,052.67	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,577,080.67	4,499,052.67	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,577,080.67	4,499,052.67	-1.7%
2) Ending Balance, June 30 (E + F1e)			4,499,052.67	4,078,465.67	-9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,499,052.67	4,078,465.67	-9.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5810	Other Restricted Federal	902,015.31	1,032,050.31
6371	CalWORKs for ROCP or Adult Education	770,687.79	617,842.79
6391	Adult Education Program	2,665,332.24	2,193,126.24
9010	Other Restricted Local	161,017.33	235,446.33
Total, Restricted Balance		4,499,052.67	4,078,465.67

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## **CHILD DEVELOPMENT FUND**

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	106,264.00	259,512.00	144.2%
3) Other State Revenue		8300-8599	3,545,144.00	2,615,892.00	-26.2%
4) Other Local Revenue		8600-8799	1,871,058.00	1,916,443.00	2.4%
5) TOTAL, REVENUES			5,522,466.00	4,791,847.00	-13.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	952,084.00	913,604.00	-4.0%
2) Classified Salaries		2000-2999	1,838,961.00	1,948,066.00	5.9%
3) Employee Benefits		3000-3999	1,139,427.00	1,198,410.00	5.2%
4) Books and Supplies		4000-4999	251,419.00	461,376.00	83.5%
5) Services and Other Operating Expenditures		5000-5999	76,496.00	244,188.00	219.2%
6) Capital Outlay		6000-6999	419,373.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	140,239.00	195,390.00	39.3%
9) TOTAL, EXPENDITURES			4,817,999.00	4,961,034.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			704,467.00	(169,187.00)	-124.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			624,467.00	(249,187.00)	-139.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,565,454.19	2,189,921.19	39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,565,454.19	2,189,921.19	39.9%
d) Other Restatements		9795	0.00	13,000.00	New
e) Adjusted Beginning Balance (F1c + F1d)			1,565,454.19	2,202,921.19	40.7%
2) Ending Balance, June 30 (E + F1e)			2,189,921.19	1,953,734.19	-10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,189,921.19	1,953,734.19	-10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	106,264.00	259,512.00	144.2%
TOTAL, FEDERAL REVENUE			106,264.00	259,512.00	144.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,661,880.00	2,615,892.00	-1.7%
All Other State Revenue	All Other	8590	883,264.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,545,144.00	2,615,892.00	-26.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,861,058.00	1,906,443.00	2.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,871,058.00	1,916,443.00	2.4%
TOTAL, REVENUES			5,522,466.00	4,791,847.00	-13.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	747,540.00	746,754.00	-0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	204,544.00	166,850.00	-18.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			952,084.00	913,604.00	-4.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	56,445.00	53,492.00	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	94,606.00	86,207.00	-8.9%
Clerical, Technical and Office Salaries		2400	119,601.00	111,410.00	-6.8%
Other Classified Salaries		2900	1,568,309.00	1,696,957.00	8.2%
TOTAL, CLASSIFIED SALARIES			1,838,961.00	1,948,066.00	5.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	161,228.00	162,329.00	0.7%
PERS		3201-3202	355,278.00	441,015.00	24.1%
OASDI/Medicare/Alternative		3301-3302	157,204.00	166,316.00	5.8%
Health and Welfare Benefits		3401-3402	421,040.00	391,483.00	-7.0%
Unemployment Insurance		3501-3502	1,380.00	1,483.00	7.5%
Workers' Compensation		3601-3602	28,079.00	24,387.00	-13.1%
OPEB, Allocated		3701-3702	5,380.00	4,621.00	-14.1%
OPEB, Active Employees		3751-3752	4,933.00	3,776.00	-23.5%
Other Employee Benefits		3901-3902	4,905.00	3,000.00	-38.8%
TOTAL, EMPLOYEE BENEFITS			1,139,427.00	1,198,410.00	5.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	182,057.00	400,376.00	119.9%
Noncapitalized Equipment		4400	69,362.00	61,000.00	-12.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			251,419.00	461,376.00	83.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,082.00	61,915.00	1,416.8%
Dues and Memberships		5300	2,749.00	1,350.00	-50.9%
Insurance		5400-5450	12,000.00	12,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,300.00	13,000.00	900.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,880.00)	40,128.00	-609.2%
Professional/Consulting Services and Operating Expenditures		5800	64,245.00	115,795.00	80.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,496.00	244,188.00	219.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	419,373.00	0.00	-100.0%
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			419,373.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	140,239.00	195,390.00	39.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			140,239.00	195,390.00	39.3%
TOTAL, EXPENDITURES			4,817,999.00	4,961,034.00	3.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	80,000.00	80,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	106,264.00	259,512.00	144.2%
3) Other State Revenue		8300-8599	3,545,144.00	2,615,892.00	-26.2%
4) Other Local Revenue		8600-8799	1,871,058.00	1,916,443.00	2.4%
5) TOTAL, REVENUES			5,522,466.00	4,791,847.00	-13.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,123,390.00	2,498,041.00	17.6%
2) Instruction - Related Services	2000-2999		263,597.00	342,650.00	30.0%
3) Pupil Services	3000-3999		1,781,425.00	1,831,070.00	2.8%
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		140,239.00	195,390.00	39.3%
8) Plant Services	8000-8999		509,348.00	93,883.00	-81.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,817,999.00	4,961,034.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			704,467.00	(169,187.00)	-124.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			624,467.00	(249,187.00)	-139.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,565,454.19	2,189,921.19	39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,565,454.19	2,189,921.19	39.9%
d) Other Restatements		9795	0.00	13,000.00	New
e) Adjusted Beginning Balance (F1c + F1d)			1,565,454.19	2,202,921.19	40.7%
2) Ending Balance, June 30 (E + F1e)			2,189,921.19	1,953,734.19	-10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,189,921.19	1,953,734.19	-10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	806.40	806.40
5059	Child Development: ARP California State Preschool Program One-time Stipend	48,600.00	48,600.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	315,886.00	315,886.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	124,962.00	137,962.00
6130	Child Development: Center-Based Reserve Account	306,816.99	306,816.99
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	71,744.00	71,744.00
7810	Other Restricted State	811,520.00	811,520.00
9010	Other Restricted Local	509,585.80	260,398.80
Total, Restricted Balance		2,189,921.19	1,953,734.19

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## **CAFETERIA SPECIAL REVENUE FUND**

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,306,025.00	5,854,668.00	-7.2%
3) Other State Revenue		8300-8599	3,363,887.00	3,532,730.00	5.0%
4) Other Local Revenue		8600-8799	241,920.00	122,973.00	-49.2%
5) TOTAL, REVENUES			9,911,832.00	9,510,371.00	-4.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,679,749.00	2,846,930.00	6.2%
3) Employee Benefits		3000-3999	1,166,999.00	1,313,665.00	12.6%
4) Books and Supplies		4000-4999	4,157,747.00	5,446,111.00	31.0%
5) Services and Other Operating Expenditures		5000-5999	283,391.00	251,491.00	-11.3%
6) Capital Outlay		6000-6999	1,489,219.00	1,398,493.00	-6.1%
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	225,732.00	243,855.00	8.0%
9) TOTAL, EXPENDITURES			10,002,837.00	11,500,545.00	15.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(91,005.00)	(1,990,174.00)	2,086.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(91,005.00)	(1,990,174.00)	2,086.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,742,285.94	7,651,280.94	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,742,285.94	7,651,280.94	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,742,285.94	7,651,280.94	-1.2%
2) Ending Balance, June 30 (E + F1e)			7,651,280.94	5,661,106.94	-26.0%
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	7,651,280.94	5,661,106.94	-26.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	6,306,025.00	5,854,668.00	-7.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,306,025.00	5,854,668.00	-7.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,363,887.00	3,532,730.00	5.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,363,887.00	3,532,730.00	5.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	26,920.00	30,973.00	15.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	210,000.00	87,000.00	-58.6%
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	5,000.00	5,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			241,920.00	122,973.00	-49.2%
TOTAL, REVENUES			9,911,832.00	9,510,371.00	-4.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,018,360.00	2,176,578.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	413,044.00	422,430.00	2.3%
Clerical, Technical and Office Salaries		2400	248,345.00	247,922.00	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,679,749.00	2,846,930.00	6.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	496,832.00	590,461.00	18.8%
OASDI/Medicare/Alternative		3301-3302	200,896.00	217,890.00	8.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	423,872.00	461,899.00	9.0%
Unemployment Insurance		3501-3502	1,342.00	1,469.00	9.5%
Workers' Compensation		3601-3602	27,119.00	24,232.00	-10.6%
OPEB, Allocated		3701-3702	5,314.00	6,279.00	18.2%
OPEB, Active Employees		3751-3752	5,261.00	4,435.00	-15.7%
Other Employee Benefits		3901-3902	6,363.00	7,000.00	10.0%
TOTAL, EMPLOYEE BENEFITS			1,166,999.00	1,313,665.00	12.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	475,492.00	575,600.00	21.1%
Noncapitalized Equipment		4400	165,194.00	153,000.00	-7.4%
Food		4700	3,517,061.00	4,717,511.00	34.1%
TOTAL, BOOKS AND SUPPLIES			4,157,747.00	5,446,111.00	31.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,450.00	2,750.00	89.7%
Dues and Memberships		5300	1,327.00	1,500.00	13.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	37,349.00	39,164.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,375.00	61,000.00	2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	48,350.00	26,077.00	-46.1%
Professional/Consulting Services and Operating Expenditures		5800	135,540.00	121,000.00	-10.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			283,391.00	251,491.00	-11.3%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	1,454,334.00	125,498.00	-91.4%
Equipment		6400	0.00	250,000.00	New
Equipment Replacement		6500	34,885.00	1,022,995.00	2,832.5%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,489,219.00	1,398,493.00	-6.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	225,732.00	243,855.00	8.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			225,732.00	243,855.00	8.0%
TOTAL, EXPENDITURES			10,002,837.00	11,500,545.00	15.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,306,025.00	5,854,668.00	-7.2%
3) Other State Revenue		8300-8599	3,363,887.00	3,532,730.00	5.0%
4) Other Local Revenue		8600-8799	241,920.00	122,973.00	-49.2%
5) TOTAL, REVENUES			9,911,832.00	9,510,371.00	-4.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,285,422.00	11,092,028.00	33.9%
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		225,732.00	243,855.00	8.0%
8) Plant Services	8000-8999		1,491,683.00	164,662.00	-89.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,002,837.00	11,500,545.00	15.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(91,005.00)	(1,990,174.00)	2,086.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(91,005.00)	(1,990,174.00)	2,086.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,742,285.94	7,651,280.94	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,742,285.94	7,651,280.94	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,742,285.94	7,651,280.94	-1.2%
2) Ending Balance, June 30 (E + F1e)			7,651,280.94	5,661,106.94	-26.0%
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	7,651,280.94	5,661,106.94	-26.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,529,205.54	4,109,741.54
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,144,375.15	1,048,216.15
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	16,652.81	16,652.81
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	486,495.97	486,495.97
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	474,551.47	.47
Total, Restricted Balance		7,651,280.94	5,661,106.94

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## **SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS**

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	918,536.00	200,000.00	-78.2%
5) TOTAL, REVENUES			918,536.00	200,000.00	-78.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			918,536.00	200,000.00	-78.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			918,536.00	200,000.00	-78.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,317,886.65	11,236,422.65	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,317,886.65	11,236,422.65	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,317,886.65	11,236,422.65	8.9%
2) Ending Balance, June 30 (E + F1e)			11,236,422.65	11,436,422.65	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	11,236,422.65	11,436,422.65	1.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	400,000.00	200,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	518,536.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			918,536.00	200,000.00	-78.2%
TOTAL, REVENUES			918,536.00	200,000.00	-78.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	918,536.00	200,000.00	-78.2%
5) TOTAL, REVENUES			918,536.00	200,000.00	-78.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			918,536.00	200,000.00	-78.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			918,536.00	200,000.00	-78.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,317,886.65	11,236,422.65	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,317,886.65	11,236,422.65	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,317,886.65	11,236,422.65	8.9%
2) Ending Balance, June 30 (E + F1e)			11,236,422.65	11,436,422.65	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,236,422.65	11,436,422.65	1.8%
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%

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## **BUILDING FUND**

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,000.00	488,648.00	39.6%
5) TOTAL, REVENUES			350,000.00	488,648.00	39.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,500,000.00	6,049,947.00	72.9%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,500,000.00	6,049,947.00	72.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,150,000.00)	(5,561,299.00)	76.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,150,000.00)	(5,561,299.00)	76.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,711,299.52	5,561,299.52	-36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,711,299.52	5,561,299.52	-36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,711,299.52	5,561,299.52	-36.2%
2) Ending Balance, June 30 (E + F1e)			5,561,299.52	.52	-100.0%
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	5,561,299.52	.52	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	350,000.00	50,000.00	-85.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	438,648.00	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,000.00	488,648.00	39.6%
TOTAL, REVENUES			350,000.00	488,648.00	39.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,000,000.00	4,549,947.00	127.5%
Buildings and Improvements of Buildings		6200	1,500,000.00	1,500,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,500,000.00	6,049,947.00	72.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,500,000.00	6,049,947.00	72.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,000.00	488,648.00	39.6%
5) TOTAL, REVENUES			350,000.00	488,648.00	39.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,500,000.00	6,049,947.00	72.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,500,000.00	6,049,947.00	72.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(3,150,000.00)	(5,561,299.00)	76.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,150,000.00)	(5,561,299.00)	76.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,711,299.52	5,561,299.52	-36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,711,299.52	5,561,299.52	-36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,711,299.52	5,561,299.52	-36.2%
2) Ending Balance, June 30 (E + F1e)			5,561,299.52	.52	-100.0%
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	5,561,299.52	.52	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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## **CAPITAL FACILITIES FUND**

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,257,928.00	499,431.00	-60.3%
5) TOTAL, REVENUES			1,257,928.00	499,431.00	-60.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	30,000.00	0.0%
6) Capital Outlay		6000-6999	69,927.00	3,596,248.00	5,042.9%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			99,927.00	3,626,248.00	3,528.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,158,001.00	(3,126,817.00)	-370.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,158,001.00	(3,126,817.00)	-370.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,631,176.22	5,789,177.22	25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,631,176.22	5,789,177.22	25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,631,176.22	5,789,177.22	25.0%
2) Ending Balance, June 30 (E + F1e)			5,789,177.22	2,662,360.22	-54.0%
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	5,789,177.22	2,662,360.22	-54.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	200,000.00	65,000.00	-67.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	234,431.00	New
Fees and Contracts					
Mitigation/Developer Fees		8681	1,057,928.00	200,000.00	-81.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,257,928.00	499,431.00	-60.3%
TOTAL, REVENUES			1,257,928.00	499,431.00	-60.3%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,000.00	30,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	30,000.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	69,927.00	3,596,248.00	5,042.9%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			69,927.00	3,596,248.00	5,042.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			99,927.00	3,626,248.00	3,528.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,257,928.00	499,431.00	-60.3%
5) TOTAL, REVENUES			1,257,928.00	499,431.00	-60.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		30,000.00	30,000.00	0.0%
8) Plant Services	8000-8999		69,927.00	3,596,248.00	5,042.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			99,927.00	3,626,248.00	3,528.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,158,001.00	(3,126,817.00)	-370.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,158,001.00	(3,126,817.00)	-370.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,631,176.22	5,789,177.22	25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,631,176.22	5,789,177.22	25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,631,176.22	5,789,177.22	25.0%
2) Ending Balance, June 30 (E + F1e)			5,789,177.22	2,662,360.22	-54.0%
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	5,789,177.22	2,662,360.22	-54.0%
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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	5,789,177.22	2,662,360.22
Total, Restricted Balance		5,789,177.22	2,662,360.22

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## **SPECIAL RESERVE FUND for CAPITAL OUTLAY PROJECTS**

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,000,000.00	3,000,000.00	200.0%
3) Other State Revenue		8300-8599	1,494,450.00	2,025,910.00	35.6%
4) Other Local Revenue		8600-8799	3,397,213.00	2,398,826.00	-29.4%
5) TOTAL, REVENUES			5,891,663.00	7,424,736.00	26.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	659,450.00	0.00	-100.0%
6) Capital Outlay		6000-6999	42,941,760.00	13,649,164.00	-68.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			43,601,210.00	13,649,164.00	-68.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(37,709,547.00)	(6,224,428.00)	-83.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,550,000.00	1,550,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,550,000.00	1,550,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(36,159,547.00)	(4,674,428.00)	-87.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,540,862.98	11,381,315.98	-76.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,540,862.98	11,381,315.98	-76.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,540,862.98	11,381,315.98	-76.1%
2) Ending Balance, June 30 (E + F1e)			11,381,315.98	6,706,887.98	-41.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,293,315.98	4,618,887.98	-50.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,088,000.00	2,088,000.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	1,000,000.00	3,000,000.00	200.0%
TOTAL, FEDERAL REVENUE			1,000,000.00	3,000,000.00	200.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,494,450.00	2,025,910.00	35.6%
TOTAL, OTHER STATE REVENUE			1,494,450.00	2,025,910.00	35.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	271,969.00	2,088,000.00	667.7%
Interest		8660	2,137,734.00	20,000.00	-99.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	290,826.00	New
Other Local Revenue					
All Other Local Revenue		8699	987,510.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,397,213.00	2,398,826.00	-29.4%
TOTAL, REVENUES			5,891,663.00	7,424,736.00	26.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	659,450.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			659,450.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	38,572,014.00	0.00	-100.0%
Land Improvements		6170	1,979,121.00	7,100,000.00	258.7%
Buildings and Improvements of Buildings		6200	2,390,625.00	6,549,164.00	174.0%
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			42,941,760.00	13,649,164.00	-68.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			43,601,210.00	13,649,164.00	-68.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,550,000.00	1,550,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,550,000.00	1,550,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			1,550,000.00	1,550,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,000,000.00	3,000,000.00	200.0%
3) Other State Revenue		8300-8599	1,494,450.00	2,025,910.00	35.6%
4) Other Local Revenue		8600-8799	3,397,213.00	2,398,826.00	-29.4%
5) TOTAL, REVENUES			5,891,663.00	7,424,736.00	26.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		43,601,210.00	13,649,164.00	-68.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			43,601,210.00	13,649,164.00	-68.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(37,709,547.00)	(6,224,428.00)	-83.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,550,000.00	1,550,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,550,000.00	1,550,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(36,159,547.00)	(4,674,428.00)	-87.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,540,862.98	11,381,315.98	-76.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,540,862.98	11,381,315.98	-76.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,540,862.98	11,381,315.98	-76.1%
2) Ending Balance, June 30 (E + F1e)			11,381,315.98	6,706,887.98	-41.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,293,315.98	4,618,887.98	-50.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,088,000.00	2,088,000.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	9,293,315.98	4,618,887.98
Total, Restricted Balance		9,293,315.98	4,618,887.98

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## **BOND INTEREST and REDEMPTION FUND**

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,663,953.00	14,663,953.00	0.0%
5) TOTAL, REVENUES			14,663,953.00	14,663,953.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,897,391.00	14,897,391.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,897,391.00	14,897,391.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(233,438.00)	(233,438.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(233,438.00)	(233,438.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,075,354.00	9,841,916.00	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,075,354.00	9,841,916.00	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,075,354.00	9,841,916.00	-2.3%
2) Ending Balance, June 30 (E + F1e)			9,841,916.00	9,608,478.00	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,841,916.00	9,608,478.00	-2.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	13,992,379.00	13,992,379.00	0.0%
Unsecured Roll		8612	139,766.00	139,766.00	0.0%
Prior Years' Taxes		8613	233,152.00	233,152.00	0.0%
Supplemental Taxes		8614	265,762.00	265,762.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	32,894.00	32,894.00	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			14,663,953.00	14,663,953.00	0.0%
TOTAL, REVENUES			14,663,953.00	14,663,953.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	7,259,737.00	7,259,737.00	0.0%
Bond Interest and Other Service Charges		7434	7,637,654.00	7,637,654.00	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)			14,897,391.00	14,897,391.00	0.0%
TOTAL, EXPENDITURES			14,897,391.00	14,897,391.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,663,953.00	14,663,953.00	0.0%
5) TOTAL, REVENUES			14,663,953.00	14,663,953.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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	14,897,391.00	14,897,391.00	0.0%
10) TOTAL, EXPENDITURES			14,897,391.00	14,897,391.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(233,438.00)	(233,438.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(233,438.00)	(233,438.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,075,354.00	9,841,916.00	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,075,354.00	9,841,916.00	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,075,354.00	9,841,916.00	-2.3%
2) Ending Balance, June 30 (E + F1e)			9,841,916.00	9,608,478.00	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,841,916.00	9,608,478.00	-2.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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## **SELF-INSURANCE FUND**

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,585,921.00	24,257,533.00	7.4%
5) TOTAL, REVENUES			22,585,921.00	24,257,533.00	7.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,186,986.00	24,244,695.00	4.6%
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			23,186,986.00	24,244,695.00	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(601,065.00)	12,838.00	-102.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(601,065.00)	12,838.00	-102.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,502,282.75	3,901,217.75	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,502,282.75	3,901,217.75	-13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,502,282.75	3,901,217.75	-13.4%
2) Ending Net Position, June 30 (E + F1e)			3,901,217.75	3,914,055.75	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,901,217.75	3,914,055.75	0.3%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) 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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	205,000.00	55,000.00	-73.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	22,380,921.00	24,202,533.00	8.1%
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			22,585,921.00	24,257,533.00	7.4%
TOTAL, REVENUES			22,585,921.00	24,257,533.00	7.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	23,186,986.00	24,244,695.00	4.6%
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			23,186,986.00	24,244,695.00	4.6%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			23,186,986.00	24,244,695.00	4.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,585,921.00	24,257,533.00	7.4%
5) TOTAL, REVENUES			22,585,921.00	24,257,533.00	7.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		23,186,986.00	24,244,695.00	4.6%
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			23,186,986.00	24,244,695.00	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(601,065.00)	12,838.00	-102.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(601,065.00)	12,838.00	-102.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,502,282.75	3,901,217.75	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,502,282.75	3,901,217.75	-13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,502,282.75	3,901,217.75	-13.4%
2) Ending Net Position, June 30 (E + F1e)			3,901,217.75	3,914,055.75	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,901,217.75	3,914,055.75	0.3%



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## **MULTIYEAR PROJECTIONS – GENERAL FUND**

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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	153,065,996.00	1.53%	155,406,589.00	1.27%	157,375,220.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,540,677.00	-1.24%	3,496,698.00	-2.50%	3,409,448.00
4. Other Local Revenues	8600-8799	5,318,119.00	-84.96%	800,004.00	0.10%	800,804.00
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(27,808,203.00)	1.66%	(28,270,193.00)	4.11%	(29,431,516.00)
6. Total (Sum lines A1 thru A5c)		134,196,589.00	-2.06%	131,433,098.00	0.55%	132,153,956.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				62,444,500.00		62,623,581.00
b. Step & Column Adjustment				710,010.00		930,759.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(530,929.00)		(453,800.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	62,444,500.00	0.29%	62,623,581.00	0.76%	63,100,540.00
2. Classified Salaries						
a. Base Salaries				19,551,136.00		19,759,835.00
b. Step & Column Adjustment				208,699.00		211,287.00
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	19,551,136.00	1.07%	19,759,835.00	1.07%	19,971,122.00
3. Employee Benefits	3000-3999	34,260,097.00	1.94%	34,923,079.00	2.57%	35,821,874.00
4. Books and Supplies	4000-4999	9,023,673.00	-29.64%	6,349,434.00	-12.55%	5,552,266.00
5. Services and Other Operating Expenditures	5000-5999	16,234,553.00	-2.25%	15,869,102.00	-3.22%	15,358,613.00
6. Capital Outlay	6000-6999	355,115.00	-71.84%	100,000.00	-50.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	862,306.00	1.58%	875,907.00	-39.59%	529,122.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,060,247.00)	-15.99%	(1,730,867.00)	-4.08%	(1,660,275.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	550,000.00	0.00%	550,000.00	0.00%	550,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		141,221,133.00	-1.35%	139,320,071.00	-0.03%	139,273,262.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(7,024,544.00)		(7,886,973.00)		(7,119,306.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,606,742.71		27,582,198.71		19,695,225.71
2. Ending Fund Balance (Sum lines C and D1)		27,582,198.71		19,695,225.71		12,575,919.71
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	35,000.00		35,000.00		35,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,600,000.00		0.00		0.00
d. Assigned	9780	929,643.00		1,104,643.00		1,279,643.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,963,697.00		6,421,963.00		6,409,149.00
2. Unassigned/Unappropriated	9790	16,053,858.71		12,133,619.71		4,852,127.71
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,582,198.71		19,695,225.71		12,575,919.71
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,963,697.00		6,421,963.00		6,409,149.00
c. Unassigned/Unappropriated	9790	16,053,858.71		12,133,619.71		4,852,127.71
(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)		23,017,555.71		18,555,582.71		11,261,276.71
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.						
Adjustments in Certificated Staffing due to the District projecting a decrease in Teacher FTEs to be in line with the District's projection of declining enrollment. The reduction will be achieved through attrition.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	14,177,029.00	-46.18%	7,630,183.00	0.42%	7,662,069.00
3. Other State Revenues	8300-8599	30,872,469.00	-0.53%	30,709,888.00	0.06%	30,729,570.00
4. Other Local Revenues	8600-8799	6,263,965.00	0.00%	6,263,964.00	0.00%	6,263,964.00
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	27,808,203.00	1.66%	28,270,193.00	4.11%	29,431,516.00
6. Total (Sum lines A1 thru A5c)		79,121,666.00	-7.90%	72,874,228.00	1.66%	74,087,119.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,786,291.00		20,096,960.00
b. Step & Column Adjustment				239,233.00		239,806.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,928,564.00)		(325,767.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,786,291.00	-11.80%	20,096,960.00	-0.43%	20,010,999.00
2. Classified Salaries						
a. Base Salaries				11,938,277.00		12,081,271.00
b. Step & Column Adjustment				142,994.00		144,804.00
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	11,938,277.00	1.20%	12,081,271.00	1.20%	12,226,075.00
3. Employee Benefits	3000-3999	22,025,573.00	-3.12%	21,337,774.00	2.11%	21,788,142.00
4. Books and Supplies	4000-4999	6,730,009.00	-75.90%	1,621,665.00	-19.73%	1,301,764.00
5. Services and Other Operating Expenditures	5000-5999	13,967,632.00	-4.38%	13,356,414.00	-2.98%	12,958,918.00
6. Capital Outlay	6000-6999	7,019,175.00	-98.00%	140,555.00	-71.54%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,199,341.00	0.22%	4,208,777.00	0.23%	4,218,331.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,239,150.00	-27.21%	901,931.00	-9.00%	820,801.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		90,905,448.00	-17.78%	74,745,347.00	-0.51%	74,365,030.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(11,783,782.00)		(1,871,119.00)		(277,911.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		37,176,431.73		25,392,649.73		23,521,530.73
2. Ending Fund Balance (Sum lines C and D1)		25,392,649.73		23,521,530.73		23,243,619.73
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	25,392,649.73		23,521,530.73		23,243,619.73
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)		25,392,649.73		23,521,530.73		23,243,619.73
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
Decrease is due to various restricted grants expiring.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	153,065,996.00	1.53%	155,406,589.00	1.27%	157,375,220.00
2. Federal Revenues	8100-8299	14,177,029.00	-46.18%	7,630,183.00	0.42%	7,662,069.00
3. Other State Revenues	8300-8599	34,413,146.00	-0.60%	34,206,586.00	-0.20%	34,139,018.00
4. Other Local Revenues	8600-8799	11,582,084.00	-39.01%	7,063,968.00	0.01%	7,064,768.00
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		213,318,255.00	-4.22%	204,307,326.00	0.95%	206,241,075.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				85,230,791.00		82,720,541.00
b. Step & Column Adjustment				949,243.00		1,170,565.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,459,493.00)		(779,567.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	85,230,791.00	-2.95%	82,720,541.00	0.47%	83,111,539.00
2. Classified Salaries						
a. Base Salaries				31,489,413.00		31,841,106.00
b. Step & Column Adjustment				351,693.00		356,091.00
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	31,489,413.00	1.12%	31,841,106.00	1.12%	32,197,197.00
3. Employee Benefits	3000-3999	56,285,670.00	-0.04%	56,260,853.00	2.40%	57,610,016.00
4. Books and Supplies	4000-4999	15,753,682.00	-49.40%	7,971,099.00	-14.01%	6,854,030.00
5. Services and Other Operating Expenditures	5000-5999	30,202,185.00	-3.23%	29,225,516.00	-3.11%	28,317,531.00
6. Capital Outlay	6000-6999	7,374,290.00	-96.74%	240,555.00	-62.59%	90,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,061,647.00	0.46%	5,084,684.00	-6.63%	4,747,453.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(821,097.00)	0.95%	(828,936.00)	1.27%	(839,474.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,550,000.00	0.00%	1,550,000.00	0.00%	1,550,000.00
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)		232,126,581.00	-7.78%	214,065,418.00	-0.20%	213,638,292.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(18,808,326.00)		(9,758,092.00)		(7,397,217.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		71,783,174.44		52,974,848.44		43,216,756.44
2. Ending Fund Balance (Sum lines C and D1)		52,974,848.44		43,216,756.44		35,819,539.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	35,000.00		35,000.00		35,000.00
b. Restricted	9740	25,392,649.73		23,521,530.73		23,243,619.73
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,600,000.00		0.00		0.00
d. Assigned	9780	929,643.00		1,104,643.00		1,279,643.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,963,697.00		6,421,963.00		6,409,149.00
2. Unassigned/Unappropriated	9790	16,053,858.71		12,133,619.71		4,852,127.71
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		52,974,848.44		43,216,756.44		35,819,539.44
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,963,697.00		6,421,963.00		6,409,149.00
c. Unassigned/Unappropriated	9790	16,053,858.71		12,133,619.71		4,852,127.71
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)		23,017,555.71		18,555,582.71		11,261,276.71
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.92%		8.67%		5.27%
<b>F. RECOMMENDED RESERVES</b>						
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):						
East San Gabriel Valley 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)						
		83,328,827.00		83,328,827.00		83,328,827.00
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)						
		10,387.64		10,289.61		10,164.19
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		232,126,581.00		214,065,418.00		213,638,292.00
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)						
		232,126,581.00		214,065,418.00		213,638,292.00
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)						
		6,963,797.43		6,421,962.54		6,409,148.76
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)						
		6,963,797.43		6,421,962.54		6,409,148.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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## **SCHOOL DISTRICT CERTIFICATION**

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ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

- X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.
- X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 519 E. Badillo St., Covina, CA 91723

Date: June 25, 2024

Adoption Date: June 28, 2024

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

Clerk/Secretary of the Governing Board  
(Original signature required)

Public Hearing:

Place: 220 West Puente St., CA  
91723

Date: June 24, 2024

Time: 7:00 PM

Contact person for additional information on the budget reports:

Name: Khrystine Tat, CPA

Title: Director, Fiscal Services

Telephone: 626-974-7000

E-mail: ktat@c-v.usd.org

Criteria and Standards Review Summary

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

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

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

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

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## **AVERAGE DAILY ATTENDANCE**

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Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,543.84	10,543.84	10,724.58	10,387.64	10,387.64	10,513.01
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	10,543.84	10,543.84	10,724.58	10,387.64	10,387.64	10,513.01
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	29.94	29.94	29.94	29.94	29.94	29.94
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	29.94	29.94	29.94	29.94	29.94	29.94
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	10,573.78	10,573.78	10,754.52	10,417.58	10,417.58	10,542.95
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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**CASHFLOW WORKSHEET**

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			90,237,170.29	101,063,613.01	108,502,156.01	105,706,872.90	102,822,290.35	92,007,995.25	87,281,549.30	85,736,674.74
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		17,834,594.85	17,834,594.85	17,834,594.85	17,834,594.85	0.00	0.00	7,133,837.94	8,085,016.33
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	341,686.97	10,933,983.04	4,441,930.61	1,366,747.88
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	283,540.58	425,310.87	2,835,405.80	567,081.16	567,081.16	2,835,405.80
Other State Revenue	8300-8599		1,032,394.38	1,032,394.38	2,408,920.22	2,408,920.22	2,408,920.22	2,753,051.68	2,408,920.22	2,236,854.49
Other Local Revenue	8600-8799		0.00	0.00	0.00	173,731.26	694,925.04	289,552.10	1,158,208.40	1,042,387.56
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			18,866,989.23	18,866,989.23	20,527,055.65	20,842,557.20	6,280,938.03	14,543,667.98	15,709,978.33	15,566,412.06
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	852,307.91	7,585,540.40	7,670,771.19	7,756,001.98	7,764,525.06	7,773,048.14	7,781,571.22
Classified Salaries	2000-2999		944,682.39	2,204,258.91	2,361,705.98	2,519,153.04	2,550,642.45	2,582,131.87	2,708,089.52	2,645,110.69
Employee Benefits	3000-3999		562,856.70	1,125,713.40	4,784,281.95	4,671,710.61	4,727,996.28	4,727,996.28	4,784,281.95	4,840,567.62
Books and Supplies	4000-4999		15,753.68	267,812.59	724,669.37	2,520,589.12	1,417,831.38	1,433,585.06	1,291,801.92	1,435,160.43
Services	5000-5999		302,021.85	604,043.70	2,114,152.95	2,416,174.80	2,718,196.65	2,748,398.84	2,778,601.02	2,808,803.21
Capital Outlay	6000-6999		0.00	663,686.10	671,060.39	671,797.82	589,943.20	626,814.65	626,814.65	671,060.39
Other Outgo	7000-7499		42,405.50	42,405.50	169,622.00	84,811.00	127,216.50	84,811.00	84,811.00	190,824.75
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,867,720.12	5,760,228.11	18,411,033.04	20,555,007.58	19,887,828.44	19,968,262.76	20,047,448.20	20,373,098.31
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	13,962,976.53	1,396,297.65	1,396,297.65	1,396,297.65	1,117,038.12	2,792,595.31	698,148.83	2,792,595.31	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		13,962,976.53	1,396,297.65	1,396,297.65	1,396,297.65	1,117,038.12	2,792,595.31	698,148.83	2,792,595.31	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	25,230,413.47	7,569,124.04	7,064,515.77	6,307,603.37	4,289,170.29	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		25,230,413.47	7,569,124.04	7,064,515.77	6,307,603.37	4,289,170.29	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(11,267,436.94)	(6,172,826.39)	(5,668,218.12)	(4,911,305.72)	(3,172,132.17)	2,792,595.31	698,148.83	2,792,595.31	0.00
E. NET INCREASE/DECREASE (B - C + D)			10,826,442.72	7,438,543.00	(2,795,283.11)	(2,884,582.55)	(10,814,295.10)	(4,726,445.95)	(1,544,874.56)	(4,806,686.25)
F. ENDING CASH (A + E)			101,063,613.01	108,502,156.01	105,706,872.90	102,822,290.35	92,007,995.25	87,281,549.30	85,736,674.74	80,929,988.49
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		80,929,988.49	70,575,884.02	75,167,304.81	76,080,293.82				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,085,016.33	8,085,016.33	8,085,016.33	8,085,016.33	0.00	0.00	118,897,298.99	118,897,299.00
Property Taxes	8020-8079	0.00	8,542,174.25	8,200,487.28	341,686.97	0.00	0.00	34,168,697.00	34,168,697.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	425,310.87	708,851.45	425,310.87	5,103,730.44	0.00	14,177,029.00	14,177,029.00
Other State Revenue	8300-8599	1,720,657.30	4,817,840.44	2,064,788.76	4,129,577.52	4,989,906.17	0.00	34,413,146.00	34,413,146.00
Other Local Revenue	8600-8799	347,462.52	694,925.04	2,663,879.32	2,895,521.00	1,621,491.76	0.00	11,582,084.00	11,582,084.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	80,000.00	0.00	80,000.00	80,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		10,153,136.15	22,565,266.93	21,723,023.14	15,877,112.69	11,795,128.37	0.00	213,318,254.99	213,318,255.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,790,094.30	7,756,001.98	7,670,771.19	8,523,079.10	6,307,078.53	0.00	85,230,791.00	85,230,791.00
Classified Salaries	2000-2999	2,676,600.11	2,645,110.69	2,834,047.17	2,897,026.00	1,920,854.19	0.00	31,489,413.01	31,489,413.00
Employee Benefits	3000-3999	4,896,853.29	4,953,138.96	5,009,424.63	5,065,710.30	6,135,138.03	0.00	56,285,670.00	56,285,670.00
Books and Supplies	4000-4999	1,450,914.11	1,449,338.74	1,465,092.43	1,575,368.20	705,764.95	0.00	15,753,681.98	15,753,682.00
Services	5000-5999	2,839,005.39	2,869,207.58	2,990,016.32	3,624,262.20	1,389,300.51	0.00	30,202,185.02	30,202,185.00
Capital Outlay	6000-6999	662,948.67	589,943.20	671,060.39	707,931.84	221,228.70	0.00	7,374,290.00	7,374,290.00
Other Outgo	7000-7499	190,824.75	84,811.00	169,622.00	424,055.00	2,544,330.00	0.00	4,240,550.00	4,240,550.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	1,550,000.00	0.00	1,550,000.00	1,550,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		20,507,240.62	20,347,552.15	20,810,034.13	22,817,432.64	20,773,694.91	0.00	232,126,581.01	232,126,581.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	2,373,706.01	0.00	0.00	0.00	0.00	13,962,976.53	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	2,373,706.01	0.00	0.00	0.00	0.00	13,962,976.53	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	25,230,413.47	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	25,230,413.47	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	2,373,706.01	0.00	0.00	0.00	0.00	(11,267,436.94)	
E. NET INCREASE/DECREASE (B - C + D)		(10,354,104.47)	4,591,420.79	912,989.01	(6,940,319.95)	(8,978,566.54)	0.00	(30,075,762.96)	(18,808,326.00)
F. ENDING CASH (A + E)		70,575,884.02	75,167,304.81	76,080,293.82	69,139,973.87				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								60,161,407.33	



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			69,139,973.87	81,438,634.16	91,047,867.49	90,629,744.39	90,574,601.75	79,292,427.46	75,671,322.61	74,640,056.88
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		18,185,683.80	18,185,683.80	18,185,683.80	18,185,683.80	0.00	0.00	7,274,273.52	8,244,176.66
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	341,686.97	10,933,983.04	4,441,930.61	1,366,747.88
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	152,603.66	228,905.49	1,526,036.60	305,207.32	305,207.32	1,526,036.60
Other State Revenue	8300-8599		1,026,197.58	1,026,197.58	2,394,461.02	2,394,461.02	2,394,461.02	2,736,526.88	2,394,461.02	2,223,428.09
Other Local Revenue	8600-8799		0.00	0.00	0.00	105,959.52	423,838.08	176,599.20	706,396.80	635,757.12
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			19,211,881.38	19,211,881.38	20,732,748.48	20,915,009.83	4,686,022.67	14,152,316.44	15,122,269.27	13,996,146.35
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	827,205.41	7,362,128.15	7,444,848.69	7,527,569.23	7,535,841.29	7,544,113.34	7,552,385.39
Classified Salaries	2000-2999		955,233.18	2,228,877.42	2,388,082.95	2,547,288.48	2,579,129.59	2,610,970.69	2,738,335.12	2,674,652.90
Employee Benefits	3000-3999		562,608.53	1,125,217.06	4,782,172.51	4,669,650.80	4,725,911.65	4,725,911.65	4,782,172.51	4,838,433.36
Books and Supplies	4000-4999		7,971.10	135,508.68	366,670.56	1,275,375.86	717,398.92	725,370.02	653,630.13	726,167.13
Services	5000-5999		292,255.16	584,510.31	2,045,786.09	2,338,041.25	2,630,296.40	2,659,521.92	2,688,747.43	2,717,972.95
Capital Outlay	6000-6999		0.00	21,649.95	21,890.51	21,914.56	19,244.40	20,447.18	20,447.18	21,890.51
Other Outgo	7000-7499		42,557.48	42,557.48	170,229.92	85,114.96	127,672.44	85,114.96	85,114.96	191,508.66
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,860,625.45	4,965,526.31	17,136,960.69	18,382,234.60	18,327,222.63	18,363,177.71	18,512,560.67	18,723,010.90
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	11,795,128.37	1,179,512.84	1,179,512.84	1,179,512.84	943,610.27	2,359,025.67	589,756.42	2,359,025.67	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		11,795,128.37	1,179,512.84	1,179,512.84	1,179,512.84	943,610.27	2,359,025.67	589,756.42	2,359,025.67	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	20,773,694.92	6,232,108.48	5,816,634.58	5,193,423.73	3,531,528.14	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		20,773,694.92	6,232,108.48	5,816,634.58	5,193,423.73	3,531,528.14	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(8,978,566.55)	(5,052,595.64)	(4,637,121.74)	(4,013,910.89)	(2,587,917.87)	2,359,025.67	589,756.42	2,359,025.67	0.00
E. NET INCREASE/DECREASE (B - C + D)			12,298,660.29	9,609,233.33	(418,123.10)	(55,142.64)	(11,282,174.29)	(3,621,104.85)	(1,031,265.73)	(4,726,864.55)
F. ENDING CASH (A + E)			81,438,634.16	91,047,867.49	90,629,744.39	90,574,601.75	79,292,427.46	75,671,322.61	74,640,056.88	69,913,192.33
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		69,913,192.33	61,223,300.42	66,689,187.11	68,047,945.16				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,244,176.66	8,244,176.66	8,244,176.66	8,244,176.66	0.00	0.00	121,237,892.02	121,237,892.00
Property Taxes	8020-8079	0.00	8,542,174.25	8,200,487.28	341,686.97	0.00	0.00	34,168,697.00	34,168,697.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	228,905.49	381,509.15	228,905.49	2,746,865.88	0.00	7,630,183.00	7,630,183.00
Other State Revenue	8300-8599	1,710,329.30	4,788,922.04	2,052,395.16	4,104,790.32	4,959,954.97	0.00	34,206,586.00	34,206,586.00
Other Local Revenue	8600-8799	211,919.04	423,838.08	1,624,712.64	1,765,992.00	988,955.52	0.00	7,063,968.00	7,063,968.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	80,000.00	0.00	80,000.00	80,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		10,166,425.00	22,228,016.52	20,503,280.89	14,685,551.44	8,775,776.37	0.00	204,387,326.02	204,387,326.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,560,657.45	7,527,569.23	7,444,848.69	8,272,054.10	6,121,320.03	0.00	82,720,541.00	82,720,541.00
Classified Salaries	2000-2999	2,706,494.01	2,674,652.90	2,865,699.54	2,929,381.75	1,942,307.47	0.00	31,841,106.00	31,841,106.00
Employee Benefits	3000-3999	4,894,694.21	4,950,955.06	5,007,215.92	5,063,476.77	6,132,432.98	0.00	56,260,853.01	56,260,853.00
Books and Supplies	4000-4999	734,138.23	733,341.12	741,312.22	797,109.91	357,105.24	0.00	7,971,099.12	7,971,099.11
Services	5000-5999	2,747,198.46	2,776,423.98	2,893,326.04	3,507,061.87	1,344,373.72	0.00	29,225,515.58	29,225,515.57
Capital Outlay	6000-6999	21,625.89	19,244.40	21,890.51	23,093.28	7,216.65	0.00	240,555.02	240,555.00
Other Outgo	7000-7499	191,508.66	85,114.96	170,229.92	425,574.80	2,553,448.80	0.00	4,255,748.00	4,255,748.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	1,550,000.00	0.00	1,550,000.00	1,550,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		18,856,316.91	18,767,301.65	19,144,522.84	21,017,752.48	20,008,204.89	0.00	214,065,417.73	214,065,417.68
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	2,005,171.82	0.00	0.00	0.00	0.00	11,795,128.37	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	2,005,171.82	0.00	0.00	0.00	0.00	11,795,128.37	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	20,773,694.93	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	20,773,694.93	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	2,005,171.82	0.00	0.00	0.00	0.00	(8,978,566.56)	
E. NET INCREASE/DECREASE (B - C + D)		(8,689,891.91)	5,465,886.69	1,358,758.05	(6,332,201.04)	(11,232,428.52)	0.00	(18,656,658.27)	(9,678,091.68)
F. ENDING CASH (A + E)		61,223,300.42	66,689,187.11	68,047,945.16	61,715,744.12				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								50,483,315.60	

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## **WORKERS' COMPENSATION CERTIFICATION**

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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

☒ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 2,125,658.00
Less: Amount of total liabilities reserved in budget:	\$ 2,125,658.00
Estimated accrued but unfunded liabilities:	\$ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 28, 2024

For additional information on this certification, please contact:

Name: Khrystine Tat, CPA

Title: Director, Fiscal Services

Telephone: 626-974-7000

E-mail: ktat@c-v.usd.org

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## **CRITERIA AND STANDARDS REVIEW**

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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):	10,387.64	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	11,185	11,178		
Charter School				
<b>Total ADA</b>	<b>11,185</b>	<b>11,178</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	10,458	11,049		
Charter School				
<b>Total ADA</b>	<b>10,458</b>	<b>11,049</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	10,810	10,725		
Charter School		0		
<b>Total ADA</b>	<b>10,810</b>	<b>10,725</b>	<b>0.8%</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	10,513			
Charter School	0			
<b>Total ADA</b>	<b>10,513</b>			

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)

N/A - Standard 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)

N/A - Standard 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	11,117	11,108		
Charter School				
<b>Total Enrollment</b>	<b>11,117</b>	<b>11,108</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	10,902	11,097		
Charter School				
<b>Total Enrollment</b>	<b>10,902</b>	<b>11,097</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	11,142	10,907		
Charter School				
<b>Total Enrollment</b>	<b>11,142</b>	<b>10,907</b>	<b>2.1%</b>	<b>Not Met</b>
Budget Year (2024-25)				
District Regular	10,933			
Charter School				
<b>Total Enrollment</b>	<b>10,933</b>			

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

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

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

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

The District is a District of Choice, for the 2023-24 school year the District did not see an anticipated decline in enrolment due to permit students and increased kindergarten classes

- 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)

N/A - Standard 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	10,352	11,108	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>10,352</b>	<b>11,108</b>	<b>93.2%</b>
Second Prior Year (2022-23)			
District Regular	10,378	11,097	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>10,378</b>	<b>11,097</b>	<b>93.5%</b>
First Prior Year (2023-24)			
District Regular	10,544	10,907	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10,544</b>	<b>10,907</b>	<b>96.7%</b>
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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	10,388	10,933		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>10,388</b>	<b>10,933</b>	<b>95.0%</b>	<b>Met</b>
1st Subsequent Year (2025-26)				
District Regular	10,290	10,744		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,290</b>	<b>10,744</b>	<b>95.8%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	10,164	10,557		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,164</b>	<b>10,557</b>	<b>96.3%</b>	<b>Not Met</b>

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

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

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

Explanation:  
(required if NOT met)

The District is projecting ADA will increase incrementally to pre-COVID rates. Prior to COVID the District averaged 97% ADA. The District has a student attendance plan in place to assist in achieving this goal.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	10,754.52	10,542.95	10,410.01	10,381.82
b.	Prior Year ADA (Funded)		10,754.52	10,542.95	10,410.01
c.	Difference (Step 1a minus Step 1b)		(211.57)	(132.94)	(28.19)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(1.97%)	(1.26%)	(.27%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		154,320,189.00	153,065,996.00	155,406,589.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		1,651,226.02	4,484,833.68	4,786,522.94
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(.90%)	1.67%	2.81%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-1.90% to 0.10%	0.67% to 2.67%	1.81% to 3.81%

**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)	34,168,697.00	34,168,697.00	34,168,697.00	34,168,697.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	154,322,985.00	153,065,996.00	155,406,589.00	157,375,220.00
District's Projected Change in LCFF Revenue:		(.81%)	1.53%	1.27%
LCFF Revenue Standard		-1.90% to 0.10%	0.67% to 2.67%	1.81% to 3.81%
Status:		Met	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)

CDE COLA is projected to be 3.08%



5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2021-22)	88,932,165.36	105,645,203.99	84.2%
Second Prior Year (2022-23)	109,961,148.09	129,879,269.08	84.7%
First Prior Year (2023-24)	113,612,687.00	132,367,428.00	85.8%
Historical Average Ratio:			84.9%
	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.9% to 87.9%	81.9% to 87.9%	81.9% to 87.9%

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	116,255,733.00	140,671,133.00	82.6%	Met
1st Subsequent Year (2025-26)	117,306,495.00	138,770,071.00	84.5%	Met
2nd Subsequent Year (2026-27)	118,893,536.00	138,723,262.00	85.7%	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)

N/A - Standard 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):	(.90%)	1.67%	2.81%
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.90% to 9.10%</b>	<b>-8.33% to 11.67%</b>	<b>-7.19% to 12.81%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.90% to 4.10%	-3.33% to 6.67%	-2.19% to 7.81%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	22,866,615.00		
Budget Year (2024-25)	14,177,029.00	(38.00%)	Yes
1st Subsequent Year (2025-26)	7,630,183.00	(46.18%)	Yes
2nd Subsequent Year (2026-27)	7,662,069.00	.42%	No

**Explanation:**  
(required if Yes)

Reduction is due to one time grants expiring such as ESSER III.

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

First Prior Year (2023-24)	42,302,513.00		
Budget Year (2024-25)	34,413,146.00	(18.65%)	Yes
1st Subsequent Year (2025-26)	34,206,586.00	(.60%)	No
2nd Subsequent Year (2026-27)	34,139,018.00	(.20%)	No

**Explanation:**  
(required if Yes)

Decrease is due to receiving the California Community Schools Partnership Grant of \$7.1 million which is a one-time grant.

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

First Prior Year (2023-24)	10,540,576.00		
Budget Year (2024-25)	11,582,084.00	9.88%	Yes
1st Subsequent Year (2025-26)	7,063,968.00	(39.01%)	Yes
2nd Subsequent Year (2026-27)	7,064,768.00	.01%	No

**Explanation:**  
(required if Yes)

The change is due to a one time entry to recognize the fair market value adjustment in 8662

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

First Prior Year (2023-24)	9,854,084.00		
Budget Year (2024-25)	15,753,682.00	59.87%	Yes
1st Subsequent Year (2025-26)	7,971,099.00	(49.40%)	Yes
2nd Subsequent Year (2026-27)	6,854,030.00	(14.01%)	Yes

**Explanation:**

(required if Yes)

In the 2024-25 the District is anticipating in purchasing 2 textbook adoptions

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

First Prior Year (2023-24)	31,002,355.00		
Budget Year (2024-25)	30,202,185.00	(2.58%)	No
1st Subsequent Year (2025-26)	29,225,516.00	(3.23%)	No
2nd Subsequent Year (2026-27)	28,317,531.00	(3.11%)	Yes

**Explanation:**

(required if Yes)

Decrease is due to utilizing all of the LCFF carryover in previous years.

**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)	75,709,704.00		
Budget Year (2024-25)	60,172,259.00	(20.52%)	Not Met
1st Subsequent Year (2025-26)	48,900,737.00	(18.73%)	Not Met
2nd Subsequent Year (2026-27)	48,865,855.00	(.07%)	Met

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

First Prior Year (2023-24)	40,856,439.00		
Budget Year (2024-25)	45,955,867.00	12.48%	Not Met
1st Subsequent Year (2025-26)	37,196,615.00	(19.06%)	Not Met
2nd Subsequent Year (2026-27)	35,171,561.00	(5.44%)	Met

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

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

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

**Explanation:**

Federal Revenue

(linked from 6B

if NOT met)

Reduction is due to one time grants expiring such as ESSER III.

**Explanation:**

Other State Revenue

(linked from 6B

if NOT met)

Decrease is due to receiving the California Community Schools Partnership Grant of \$7.1 million which is a one-time grant.

**Explanation:**

Other Local Revenue

(linked from 6B

if NOT met)

The change is due to a one time entry to recognize the fair market value adjustment in 8662

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)

In the 2024-25 the District is anticipating in purchasing 2 textbook adoptions

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

Decrease is due to utilizing all of the LCFF carryover in previous years.

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)

83,328,827.00

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)

219,951,431.00

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

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

219,951,431.00

6,598,542.93

6,603,702.00

Met

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

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

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

☐ 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)

N/A - Standard Met

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,156,028.00	6,041,488.00	6,811,317.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,933,961.68	9,284,953.95	15,914,731.71
	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)	17,089,989.68	15,326,441.95	22,726,048.71
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	171,867,595.99	201,382,921.13	227,043,898.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	89,709,239.79	89,893,467.85	63,968,874.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	261,576,835.78	291,276,388.98	291,012,772.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.5%	5.3%	7.8%
<b>District's Deficit Spending Standard Percentage Levels</b> (Line 3 times 1/3):		<b>2.2%</b>	<b>1.8%</b>	<b>2.6%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	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)	3,373,748.93	111,795,203.99	N/A	Met
Second Prior Year (2022-23)	(5,639,068.94)	131,429,269.08	4.3%	Not Met
First Prior Year (2023-24)	3,635,308.00	132,917,428.00	N/A	Met
Budget Year (2024-25) (Information only)	(7,024,544.00)	141,221,133.00		

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

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

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

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

N/A - Standard Met

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	32,020,978.00	33,153,774.72	N/A		Met
Second Prior Year (2022-23)	35,785,288.01	36,527,523.65	N/A		Met
First Prior Year (2023-24)	34,155,044.65	30,971,434.71	9.3%		Not Met
Budget Year (2024-25) (Information only)	34,606,742.71				

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

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

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

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

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

Standard not met in 2023-24 due to the District recognizing the fair market value adjustment for the cash with county of approximately -\$4 million.

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)	69,139,973.87	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)

N/A - Standard Met



10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	10,388	10,290	10,164
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

a. Enter the name(s) of the SELPA(s): East San Gabriel Valley SELPA

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	83,328,827.00	83,328,827.00	83,328,827.00

**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)	232,126,581.00	214,065,418.00	213,638,292.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	232,126,581.00	214,065,418.00	213,638,292.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,963,797.43	6,421,962.54	6,409,148.76
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)		6,963,797.43	6,421,962.54	6,409,148.76

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,963,697.00	6,421,963.00	6,409,149.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	16,053,858.71	12,133,619.71	4,852,127.71
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)	23,017,555.71	18,555,582.71	11,261,276.71
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.92%	8.67%	5.27%
District's Reserve Standard (Section 10B, Line 7):		6,963,797.43	6,421,962.54	6,409,148.76
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)

N/A - Standard Met

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(24,868,449.00)			
Budget Year (2024-25)	(27,808,203.00)	2,939,754.00	11.8%	Not Met
1st Subsequent Year (2025-26)	(28,270,193.00)	461,990.00	1.7%	Met
2nd Subsequent Year (2026-27)	(29,431,516.00)	1,161,323.00	4.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	80,000.00			
Budget Year (2024-25)	80,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	(80,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	1,550,000.00			
Budget Year (2024-25)	1,550,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	1,550,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	1,550,000.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

The increase in the 2024-25 fiscal year, is due to the special education teachers becoming case carriers. This is causing a financial impact of additional ftes and additional substitute teachers
- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.
- Explanation:**  
(required if NOT met)

The Child Development program could not sustain an annual transfer out of \$80,000.

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)

N/A - Standard Met

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	2	General Fund	General Fund	423,909
Certificates of Participation				
General Obligation Bonds	25	Bond Interest Redemption	Bond Interest Redemption	187,491,922
Supp Early Retirement Program	1	General Fund	General Fund	6,000
State School Building Loans				
Compensated Absences	N/A	General Fund	General Fund	1,465,817

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

Worker's Compensation - Claims Liability	N/A	Self Insurance Fund	Self Insurance Fund	2,125,658
TOTAL:				191,513,306

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment (P & I)	Budget Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) Annual Payment (P & I)
Leases	386,709	386,734	386,734	25,910
Certificates of Participation				
General Obligation Bonds	9,275,000	9,275,000	9,275,000	9,275,000
Supp Early Retirement Program	18,500	6,000	0	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Worker's Compensation - Claims Liability				
Total Annual Payments:	9,680,209	9,667,734	9,661,734	9,300,910
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)

N/A - No

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

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

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

No

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

Explanation:  
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

The plan provides medical and dental insurance benefits to eligible retirees and their spouses. The benefit payment is based on the projected pay-as-you-go financing requirements as determined annually through the agreements with the District, CUEA, CSEA, CVASP, and the unrepresented groups.

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

Actuarial

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

- a. Total OPEB liability

10,926,774.00

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

0.00

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

10,926,774.00

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

Actuarial

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

6/30/2023

5. OPEB Contributions

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

Method

0.00

0.00

0.00

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

531,462.00

519,690.00

521,053.00

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

531,462.00

519,690.00

521,053.00

- d. Number of retirees receiving OPEB benefits

60.00

60.00

60.00



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

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

1

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

Yes

2

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

Worker's Compensation - the undiscounted liability method is used to estimate unpaid losses

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

2,125,658.00

b. Unfunded liability for self-insurance programs

0.00

4.

Self-Insurance Contributions

Budget Year	1st Subsequent Year	2nd Subsequent Year	
(2024-25)	(2025-26)	(2026-27)	
a. Required contribution (funding) for self-insurance programs	1,071,088.00	1,053,396.00	1,060,572.00
b. Amount contributed (funded) for self-insurance programs	1,071,088.00	1,053,396.00	1,060,572.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	646.3	611.5	575.5	569.5

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

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

\$813,778

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

If Yes, explain the nature of the new costs:

No

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

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

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

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

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

**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	447	450.74	450.74	450.74

**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

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

\$331,829

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

If Yes, explain the nature of the new costs:

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

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?

**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	101.2	103.9	103.9	103.9

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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


Negotiations Not Settled

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential**

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

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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

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

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

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

Yes
Jun 28, 2024

**S10. LCAP Expenditures**

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

Yes
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ADDITIONAL FISCAL INDICATORS

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

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?	No

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

*End of Report*