



NOVATO UNIFIED SCHOOL DISTRICT

Business & Operations

TO: Board of Trustees

FROM: Joshua Braff, Chief Financial Officer

DATE: June 25, 2024

RE: Discussion/Action: Approval of Novato Unified School District's 2024-2025 Budget

Board Priority/Goal(s)

1. Financial Responsibility

Objective

To approve Novato Unified School District's 2024-2025 Budget

Background

The Novato Unified School District is presenting its 2024-2025 Budget as required pursuant to Education Code (EC) Sections 35035(g), 42130 and 42131. These code sections require the Governing Board of each school district to certify the district's ability to meet its financial obligations for the current fiscal year and the subsequent two fiscal years. This certification must occur by June 30, 2024.

At the June 11 Board meeting, NUSD presented the 2024-2025 Preliminary Budget, including recommendations from the Governor's May Revision budget, School Services of California (SSC), and Marin County Office of Education (MCOE). There are limited changes between the preliminary and now proposed budget, due to operations since the budget hearing which leave the district in a better position for 2024-2025.

Attached please find:

1. 2023-2024 Proposed Budget Narrative with the following components:

- ▶ Governor's May Revise Proposals
- ▶ 2023-2024 Budget Assumptions
- ▶ General Fund Revenue and Expenditure Components
- ▶ Contributions to Restricted Programs
- ▶ Components of Projected Ending General Fund Balance
- ▶ Budget Assumptions for 2024-2025 & 2025-2026
- ▶ Multi-Year Projections
- ▶ Other Funds Summaries
- ▶ Cash Flow

2. Standardized Account Code Structure (SACS) Reports

3. Marin Common Message (CCSESA)



NOVATO UNIFIED SCHOOL DISTRICT

Business & Operations

Funding Source/Cost

All Funds / There is no direct cost for this presentation. The 2024-2025 General Fund has expenses totaling \$127,357,657

Recommendation

The Superintendent and staff recommend approval of Novato Unified School District's 2024-2025 Budget.

Supporting Document(s)

- 2024-2025 NUSD Budget - 06.25.2024
- The Marin Common Message – 2024-2025 May Revision
- 2024-2025 NUSD Budget Presentation – 6.25.24

2024-2025 Preliminary General Budget Narrative

2024-2025 PRELIMINARY GENERAL FUND BUDGET

Just two years ago, school districts were looking at the largest increase in school funding that California had seen since the implementation of the Local Control Funding Formula (LCFF). This included a 13.6% cost of living augmentation (COLA) in 2022-23 and an 8.22% COLA increase for 2023-24. Since the COVID-19 pandemic has ended, the excess funding that TK-12 schools utilized for important services has also ended. The Governor's May Revision for the 2024-2025 budget highlights a historical deficit in state revenues. The Governor's proposal includes no new sources of funding, budget cuts affecting some supplementary programming, and a small increase to ongoing LCFF dollars which is welcome after the January Budget proposal's 0.76% COLA. The notable pieces of the Governor's budget include:

- COLA increase of 1.07% to LCFF, Special Education, and select categorical programs
- Attendance recovery and instructional continuity pieces that could address loss of funding due to absences
- Transitional Kindergarten (TK) Add-on funding rate of \$3,077 per ADA
- A smaller increase to CalPERS employer rate than projected (27.05%, down from 27.8%)
- Pause/elimination of proposed investments in preschool and kindergarten facilities expansion

The COLA increase to the base takes the NUSD Local Control Funding Formula entitlement per Average Daily Attendance (ADA) to \$12,488 in 2024-2025 from the 2023-2024 level of \$12,311. The increase in funding due to the TK add-on is equal to \$628,016.

The major focus for NUSD in 2024-2025 is to increase our revenue generation. This can be accomplished through receiving new grants, sponsorships, donations, and accessing other new revenue streams. NUSD has already applied for four substantial grants: the STOP Grant from the U.S. Department of Education, the Learning Communities for School Success Program, the Dual Enrollment Opportunities Middle College and Early College Grant, and the Peer to Peer Youth Mental Health Pilot Demonstration Program. These four grants have a maximum combined yearly revenue of \$1,425,000. NUSD will be notified in the fall of 2024 if we were awarded these grants. Other opportunities for revenue include looking at our facility rental fees and ensuring they cover the costs of operations and wear and tear.

NUSD is also committed to continuing control over our expenses with thorough planning, rather than having to cut programs later. We had significant cuts in 2023-24 due to the expiration of one-time funding, as well as the loss of previously ongoing grants from the Marin Community Foundation and Sutter Health. Cutting back programs and positions year after year is difficult and stressful on staff, students, and the community. We hope to minimize this by primarily focusing on ways to generate revenue for the district, but NUSD administration is also always evaluating the success and efficiency of current programs, while questioning if there is a better way to operate.

Another cost saving measure is investing in internal programs that will save the district money in the long run. For example, the new Counselor Enriched Class at Hill Education Center. While this class alone adds three full-time staff members at a significant cost to NUSD, this program will offer much needed direct supports to students that would otherwise be sent to the Marin County Office of Education special day classes or a Non-Public School. This means we can spend those dollars on our staff and our students, instead of sending those dollars to an outside organization. NUSD is excited about the potential for more opportunities in this space.

NUSD also tasked the Budget Advisory Committee (BAC) with addressing school site funding from the District. Participation from parents, Parent-Teacher Associations (PTA), community partners, teachers, classified staff, principals, Board members, and NUSD administrators helped define how sites would be funded in an equitable way going forward. The Business Office used this input to create site budgets, and is actively working with site principals to ensure they know how to utilize their budget for 2024-25. NUSD is looking forward to taking on new challenges with the BAC next year.

2024-2025 Preliminary General Budget Narrative

2024-2025 BUDGET ASSUMPTIONS

The following budget assumptions were used in the development of the 2024-2025 Proposed General Fund Budget:

Budget Assumptions	2024-2025
Statutory COLA	1.07%
Supplemental Grant portion of LCFF Funding	\$6,246,663
Projected Enrollment	7,375
Prior Year CALPADs Enrollment	7,300
Change in Enrollment (NUSD only)	75
Funded P2 ADA (Projected/NUSD/MCOE)	7,007.84
Change from Prior Year	-25.45
Projected LCFF Entitlement Per ADA	\$12,488
Prior Year LCFF Entitlement Per ADA	\$12,311
Increase in LCFF Entitlement Per ADA from Prior Year	\$177 per ADA
State, Federal and Other Local Funding	Removed One-time Funding
Lottery Funding Unrestricted/Restricted Prop 20	\$177/\$72ADA
Staffing Reserve	5 FTE
Certificated Step/Column Increase	1.50%
Classified Step Increase	2%
PERS Rates (proposed)	27.05%
STRS Rates (proposed)	19.10%
Health/Welfare	2024-25 Rates/Employer Cap
Workers Compensation	1.17%
Routine Repair Maintenance Account	3%
Required Reserve for Economic Uncertainty	3%

2024-2025 Preliminary General Budget Narrative

COMPARISON OF THE 2023-2024 ESTIMATED ACTUALS AND 2024-2025 PROPOSED BUDGET

The following table provides a comparison of the 2023-2024 Unrestricted General Fund Estimated Actuals and 2024-2025 Proposed Unrestricted General Fund Budget:

Unrestricted General Fund	2023-2024 Estimated Actuals	2024-2025 Budget	Change
LCFF Sources	\$86,530,252	\$87,515,077	\$984,825
Federal Revenue	\$0	\$0	\$0
State Revenue	\$3,052,962	\$2,955,591	(\$97,371)
Local Revenue	\$903,923	\$1,442,470	\$538,547
Total Revenues	\$90,487,137	\$91,913,138	\$1,426,001
Certificated	\$36,372,635	\$38,950,246	\$2,577,611
Classified	\$12,813,961	\$13,344,785	\$530,824
Benefits	\$16,539,539	\$17,683,234	\$1,143,695
Supplies	\$1,258,093	\$1,387,450	\$129,357
Operating Expenditures	\$6,375,991	\$6,610,399	\$234,408
Equipment	\$301,851	\$268,549	(\$33,302)
Transfer Services	\$475,271	\$475,271	\$0
Indirect Costs	(\$1,025,469)	(\$957,561)	\$67,908
Total Expenditures	\$73,111,872	\$77,762,373	\$4,650,501
Excess of Revenues over Expenses	\$17,375,265	\$14,150,765	(\$3,224,500)
Transfers Out	(\$75,000)	(\$75,000)	\$0
Contributions	(\$19,775,936)	(\$20,453,799)	(\$677,863)
Total Sources/Uses	(\$19,850,936)	(\$20,528,799)	(\$677,863)
Net Increase/Decrease Fund Balance	(\$2,475,671)	(\$6,378,034)	(\$3,902,363)
Beginning Fund Balance	\$15,423,990	\$12,948,319	(\$2,475,671)
Ending Fund Balance	\$12,948,319	\$6,570,285	(\$6,378,034)

2024-2025 Preliminary General Budget Narrative

The following table provides a comparison of the 2023-2024 Restricted General Fund Estimated Actuals and 2024-2025 Proposed Restricted General Fund Budget:

Restricted General Fund	2023-2024 Estimated Actuals	2024-2025 Budget	Change
LCFF Sources	\$0	\$0	\$0
Federal Revenue	\$7,890,107	\$2,991,778	(\$4,898,329)
State Revenue	\$10,291,420	\$9,181,545	(\$1,109,875)
Local Revenue	\$12,580,223	\$11,023,283	(\$1,556,940)
Total Revenues	\$30,761,750	\$23,196,606	(\$7,565,144)
Certificated	\$15,613,416	\$13,832,892	(\$1,780,524)
Classified	\$8,024,558	\$7,136,919	(\$887,639)
Benefits	\$11,632,476	\$12,423,559	\$791,083
Supplies	\$4,248,888	\$1,423,942	(\$2,824,946)
Operating Expenditures	\$15,426,321	\$11,000,950	(\$4,425,371)
Equipment	\$23,715	\$16,963	(\$6,752)
Transfer Services	\$2,518,826	\$2,518,826	\$0
Indirect Costs	\$915,456	\$847,548	(\$67,908)
Total Expenditures	\$58,403,656	\$49,201,599	(\$9,202,057)
Excess of Revenues over Expenditures	(\$27,641,906)	(\$26,004,993)	\$1,636,913
Transfers In	\$0	\$0	
Transfers Out	(\$318,685)	(\$318,685)	\$0
Contributions	\$19,775,936	\$20,453,799	\$677,863
Total Sources/Uses	\$19,457,251	\$20,135,114	\$677,863
Net Decrease in Fund Balance	(\$8,184,655)	(\$5,869,879)	\$2,314,776
Beginning Fund Balance	\$20,181,293	\$11,996,638	(\$8,184,655)
Ending Fund Balance	\$11,996,638	\$6,126,759	(\$5,869,879)

2024-2025 Preliminary General Budget Narrative

The following table provides a comparison of the 2023-2024 Combined General Fund Estimated Actuals and 2024-2025 Proposed Combined General Fund Budget:

Combined General Fund	2023-2024 Estimated Actuals	2024-2025 Budget	Change
LCFF Sources	\$86,530,252	\$87,515,077	\$984,825
Federal Revenue	\$7,890,107	\$2,991,778	(\$4,898,329)
State Revenue	\$13,344,382	\$12,137,136	(\$1,207,246)
Local Revenue	\$13,484,146	\$12,465,753	(\$1,018,393)
Total Revenues	\$121,248,887	\$115,109,744	(\$6,139,143)
Certificated	\$51,986,051	\$52,783,138	\$797,087
Classified	\$20,838,519	\$20,481,704	(\$356,815)
Benefits	\$28,172,015	\$30,106,793	\$1,934,778
Supplies	\$5,506,981	\$2,811,392	(\$2,695,589)
Operating Expenditures	\$21,802,312	\$17,611,349	(\$4,190,963)
Equipment	\$325,566	\$285,512	(\$40,054)
Transfer Services	\$2,994,097	\$2,994,097	\$0
Indirect Costs	(\$110,013)	(\$110,013)	\$0
Total Expenditures	\$131,515,528	\$126,963,972	(\$4,551,556)
Excess of Revenues over Expenditures	(\$10,266,641)	(\$11,854,228)	(\$1,587,587)
Transfers Out	(\$393,685)	(\$393,685)	\$0
Contributions	\$0	\$0	\$0
Total Sources/Uses	(\$393,685)	(\$393,685)	\$0
Net Increase/Decrease in Fund Balance	(\$10,660,326)	(\$12,247,913)	(\$1,587,587)
Beginning Fund Balance	\$35,605,283	\$24,944,957	(\$10,660,326)
Ending Fund Balance	\$24,944,957	\$12,697,044	(\$12,247,913)

2024-2025 Preliminary General Budget Narrative

BUDGETARY CHANGES SUMMARY (COMBINED GENERAL FUND (Form 01))

REVENUES

Overall unrestricted revenues are projected to increase by \$1,426,001 from 23-24 to 24-25. This is a significant increase and is a result of the 1.07% COLA to LCFF, State, and Local programs. Along with this increase there is a significant decrease in restricted revenues of \$7,565,144, which is mainly attributed to the removal of one-time state funding, as well as one-time grants, loss of multiple long-time grants, carryover and donations.

EXPENDITURES

Certificated salaries show an overall increase of \$797,087 because of the following changes:

- Creation of Arts TOSA positions
- Reductions approved by Board tied to temporary positions
- Step increases and column costs are included
- Negotiated a 5% salary increase retroactively for 2023-24 and no salary increase for 2024-25
- Removal of expenditures paid out of site carryover/one-time funding

Classified salaries show an overall decrease of (\$356,815) as a result of the following changes:

- Reductions approved by Board tied to temporary positions
- Step increases and column costs are included
- Negotiated a 5% salary increase retroactively for 2023-24 and no salary increase for 2024-25
- Removal of expenditures paid out of site carryover/one-time funding

Employee Benefits show an increase of \$1,934,778. Significant changes include:

- Public Employees Retirement System (PERS) rate increase from 26.68% to 27.05%
- Increase to 2024-2025 health insurance benefit cap
- Avoided increase in benefits cost with staffing reductions

The budget for Books, Materials, and Supplies and Instructional Technology decreased by (\$2,695,589). Significant changes include:

- Removal of one-time school site/department expenditures funded through one-time federal, state, and local grants/donations
- Removal of one-time costs used to purchase instructional materials, Personal Protective Equipment (PPE) and technology
- Reduction in site and department budgets to address deficit spending
- Alignment of LCAP spending with supplemental dollars received

The budget for Services and Other Operating Expenditures decreased by (\$4,190,963), as a result of the following significant changes:

- Removal of one-time expenditures funded through federal, state, and other local donations/grants
- Increase in Liability/Property Insurance of \$100,000
- Removal of contract positions that will be filled by staff next year

The budget for Capital Outlay decreased by (\$40,054) due to the alignment of vehicle replacement plan.

2024-2025 Preliminary General Budget Narrative

The projected Contribution to Restricted Programs increased by \$677,863 and the projected total contribution will be \$20,453,799 in 2024-2025.

Interfund transfers total \$75,000 which represents the transfer to Fund 67-Self Insurance Fund.

COMPONENTS OF PROJECTED ENDING FUND BALANCE AND RESERVES (Form 01)

The Reserve for Economic Uncertainties is now \$3,820,730, or 3% of total general fund expenditures.

To summarize the numbers:

Revenues	\$ 115,109,744
Expenditures	\$ 127,357,657
Other Sources and Uses	\$ (393,685)
Operating Excess	\$ (12,247,913)
Beginning Balance	\$ 24,944,956
Ending Balance	\$ 12,697,043

Components of the Ending Balance are as follows:

Legally Restricted General Fund	\$ 6,126,758
Economic Uncertainties – 3%	\$ 3,820,730
Assigned	\$ 0
Committed	\$ 0
Unassigned	\$ 2,749,555
Total Fund Balance	\$ 12,697,043

2024-2025 Preliminary General Budget Narrative

MULTI-YEAR PROJECTION (Form MYP)

The following assumptions were used in developing the 2024-2025 Multi-Year Projection:

Budget Assumptions (May REVISE)	2024-2025	2025-2026	2026-2027
SSCAL LCFF Projected COLA plus augmentation	1.07%	2.93%	3.08%
Supplemental Grant portion of LCFF Funds	\$6.25 million	\$6.60 million	\$6.84 million
Projected Enrollment (NUSD) <i>MCOE Served (estimated 75)</i>	7375	7425	7475
Prior Year CALPADs Enrollment	7300	7375	7425
Projected Change in Enrollment (NUSD)	75	50	50
Projected P2 ADA (includes NPS & MCOE Served	7007.87	7054.84	7099.84
Funded P2 ADA includes NPS and MCOE serve	7007.87	7054.84	7099.84
Change from Prior Year	-26.5	46.97	45
Projected LCFF Entitlement Per ADA	\$12,488	\$12,875	\$13,267
Prior Year LCFF Entitlement Per ADA	\$12,311	\$12,488	\$12,875
Increase in LCFF Entitlement Per ADA from Prior Year	\$177	\$387	\$392
Net Increase/(Decrease) in LCFF Funding	1.07%	3.79%	3.70%
State, Federal and Other Local	Removed Carryover/One-time Funding		
Estimated Parcel Tax Funding	\$4.01 million	\$4.01 million	\$4.01 million
Lottery Funding Unrestricted/Restricted Prop 20	\$177/\$72 ADA	\$177/\$72 ADA	\$177/\$72 ADA
Staffing Reserve	5 FTE	5 FTE	5 FTE
Certificated Step/Column Increase	1.50%	1.50%	1.50%
Classified Step Increase	2%	2%	2%
State Unemployment Insurance	.05%	.05%	.05%
PERS Rates	27.05%	27.60%	28.00%
STRS Rates	19.1%	19.1%	19.1%
Health/Welfare	2024-2025 Rates/Employer Cap		
Workers Compensation	1.17%	1.17%	1.17%
Routine Repair Maintenance Account	3%	3%	3%
Unrestricted General Fund Reserve Level	10%	10%	10%

2024-2025 Preliminary General Budget Narrative

2024-2025 Preliminary Budget Multi-Year Projection

Description	2024-25 Projected Budget			2025-26 Projected Budget			2026-27 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	87,515,077	0	87,515,077	90,747,571	0	90,747,571	94,112,394	0	94,112,394
Federal Revenue	0	2,991,778	2,991,778	0	2,991,778	2,991,778	0	2,991,778	2,991,778
State Revenue	2,955,591	9,181,545	12,137,136	2,965,105	9,181,545	12,146,650	2,976,525	9,181,545	12,158,070
Local Revenue	1,442,470	11,023,283	12,465,753	1,242,470	11,023,283	12,265,753	1,242,470	11,023,283	12,265,753
Total Revenue	91,913,138	23,196,606	115,109,744	94,955,146	23,196,606	118,151,752	98,331,389	23,196,606	121,527,995
Expenditures									
Certificated Salaries	38,950,246	13,832,892	52,783,138	41,918,757	10,453,187	52,371,944	42,533,557	10,479,093	53,012,650
Classified Salaries	13,344,785	7,136,919	20,481,704	13,211,185	6,741,919	19,953,104	13,450,885	6,877,519	20,328,404
Employee Benefits	17,683,234	12,423,559	30,106,793	18,351,550	11,254,636	29,606,186	18,627,630	11,362,349	29,989,979
Books and Supplies	1,387,450	1,423,942	2,811,392	1,387,450	1,422,166	2,809,616	1,387,450	1,420,390	2,807,840
Other Services & Oper. Expenses	6,610,399	11,000,950	17,611,349	6,610,399	10,296,241	16,906,640	6,610,399	10,159,975	16,770,374
Capital Outlay	268,549	16,963	285,512	268,549	16,963	285,512	268,549	16,963	285,512
Other Outgo 7xxx	475,271	2,518,826	2,994,097	475,271	2,518,826	2,994,097	475,271	2,508,826	2,984,097
Transfer of Indirect 73xx	(957,561)	847,548	(110,013)	(947,561)	837,548	(110,013)	(947,561)	837,548	(110,013)
Other Adjustments				(1,250,000)		(1,250,000)	(2,000,000)		(2,000,000)
Total Expenditures	77,762,373	49,201,599	126,963,972	80,025,600	43,541,486	123,567,086	80,406,180	43,662,663	124,068,843
Deficit/Surplus	14,150,765	(26,004,993)	(11,854,228)	14,929,546	(20,344,880)	(5,415,334)	17,925,209	(20,466,057)	(2,540,848)
Other Sources/(uses)	0	0	0	2,500,000	0	2,500,000	1,500,000		1,500,000
Transfers in/(out)	(75,000)	(318,685)	(393,685)	(75,000)	(318,685)	(393,685)	(75,000)	(318,685)	(393,685)
Contributions to Restricted	(20,453,799)	20,453,799	0	(18,853,799)	18,853,799	0	(19,248,099)	19,248,099	0
Net increase (decrease)	(6,378,034)	(5,869,879)	(12,247,913)	(1,499,253)	(1,809,766)	(3,309,019)	102,110	(1,536,643)	(1,434,533)
Beginning Balance	12,948,319	11,996,637	24,944,956	6,570,285	6,126,758	12,697,043	5,071,032	4,316,992	9,388,024
Ending Balance	6,570,285	6,126,758	12,697,043	5,071,032	4,316,992	9,388,024	5,173,143	2,780,349	7,953,492
Revolving/Stores/Prepays	273,222		273,222	273,222		273,222	273,222		273,222
Reserve for Econ Uncertainty (3%)	3,820,800		3,820,800	3,718,900		3,718,900	3,733,900		3,733,900
Restricted Programs	0	6,126,758	6,126,758	0	4,316,992	4,316,992	0	2,780,349	2,780,349
Committed	0		0	0		0			0
Assigned			0			0			0
Unappropriated Fund Balance	2,476,263	0	2,476,263	1,078,910	0	1,078,910	1,166,021	0	1,166,021

2024-2025 Preliminary General Budget Narrative

2024-2025 Budget (Other Funds)

	Assoc. Student Body Fund 08	Adult Education Fund 11	Child Development Fund 12	Cafeteria (FANS) Fund 13	Deferred Maint. Fund 14	Special Reserve Fund 17	Building Fund 21	Bond Fund 22*	Capital Facilities Fund 25	County Schools Facility Fund 35	Special Reserve Fund 40	Self- Insurance Fund 67
Revenue	\$0	\$275,843	\$2,396,503	\$5,451,065	\$0	\$175,753	\$46,928	\$0	\$269,124	\$4,150,970	\$11,756	\$50,192
Expenditure	\$0	\$275,843	\$2,396,503	\$5,833,137	\$0	\$0	\$57,736	\$473,540	\$568,800	\$445,496	\$0	\$299,431
Excess Over Expenditures	\$0	\$0	\$0	(\$382,072)	\$0	\$175,753	(\$10,808)	(\$473,540)	(\$299,676)	\$3,705,474	\$11,756	(\$249,239)
Transfers In/Out	\$0	\$0	\$0	\$0	\$0	\$0	\$318,685	\$0	\$0	\$0	\$0	\$75,000
Sources/ Uses												
Net Change	\$0	\$0	\$0	(\$382,072)	\$0	\$175,753	\$307,877	(\$473,540)	(\$299,676)	\$3,705,474	\$11,756	(\$174,239)
Beginning Fund Balance	\$368,506	\$5,957	\$20,400	\$3,926,569	\$427,924	\$5,508,670	\$1,759,526	\$1,938,731	\$1,652,241	\$7,227,430	\$322,589	\$425,185
Ending Fund Balance	\$368,506	\$5,957	\$20,400	\$3,544,497	\$427,924	\$5,684,423	\$2,067,403	\$1,465,191	\$1,352,565	\$10,932,904	\$334,345	\$250,946

*The SACS Form Fund 21 includes both the Building Fund (Fund 21) and the Bond Fund (Fund 22).

*Budget for Fund 22 will be added for the final approval of the budget on June 25

2024-2025 Preliminary General Budget Narrative

OTHER FUNDS

Budgets for all other funds of the District have been presented. All funds are fiscally solvent and maintain appropriate reserves except Adult Education which will be revised in time for Budget Adoption.

Student Body Account Fund (Form 08I)

This fund is used to account for student body funds from all of the District school sites as required by the Governmental Accounting Standards Board. The projected balance for this fund is \$368,506

Adult Education Fund (Form 11I):

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs.

Child Development Fund (Form 12)

This fund is used to account separately for federal, state, and local revenues to operate child development programs. In Novato this fund is used for the flow through funding for state money used to fund the North Bay Children's Center.

Cafeteria Fund (Form 13I):

This fund is used to account separately for federal, state, and local resources to operate the food service program. Staff continues to monitor revenues and participation. The ending fund balance is projected to be \$3,544,497.

Deferred Maintenance Fund (Form 14I):

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes. The fund has a projected ending balance of \$427,924.

Special Reserve Fund for Other than Capital Outlay Projects (Form 17I):

On June 14, 2016, the Board approved Resolution 18-2015/2016 establishing Fund 17 – Special Reserve Fund. Balances in this fund are included in the calculation of total reserves for the district. The fund has a projected ending balance of \$5,684,423.

Building Fund (Form 21I - Includes Funds 21 and 22)

This fund is where general obligation bond funds are deposited once they are issued. All of the 2001 Measure A, \$107,000,000 bond issue has been spent. The remaining sources in the fund are from accrued interest and redevelopment agency (RDA) facilities funding. The Measure G fund is held in Fund 22. For SACS purposes, Funds 21 and 22 roll up into Fund 21. Fund 21 has projected ending fund balance of \$2,067,403, the sources of these dollars are from accrued interest and local resources.

For budgetary purposes, Fund 22 (Measure G bond proceeds and related interest earnings) includes the 2017 issuance of \$51 million, 2019 issuance of \$55 million, 2020 issuance of \$101 million, and 2023 issuance of \$15 million for the total \$222 million Measure G approval. The ending fund balance is

2024-2025 Preliminary General Budget Narrative

OTHER FUNDS (continued)

\$1,465,191. This is the fund balance before end of year close. At year end close, we anticipate a very large savings from completed projects.

Capital Facilities Fund (Form 25I):

This fund is used to account for Developer Fees collected and expended for school facilities. The fund is expected to have an ending balance of \$1,352,565.

County Schools Facilities Fund (Form 35I)

This fund accounts for multiple state-funded facilities grants and reimbursements. The money held in this account are for future building projects. The ending fund balance is \$10,932,904.

Special Reserve Fund for Capital Outlay Projects (Form 40I):

This fund accounts for the revenue realized from the sale of the San Carlos site and for a gift from the George Roth Foundation. The Board has designated most of the funds for the modernization of Hamilton Elementary and the Hamilton triangle. The fund is expected to have an ending balance of \$334,345.

Bond Interest and Redemption Fund (Form 51I):

This fund is used to collect the property taxes that will be used to redeem the general obligation bonds that were issued to modernize NUSD school sites (see Fund 21). NUSD does not control this account, it is part of the Marin County Treasury.

Self-Insurance Fund (Form 67I):

The District carries a policy with a \$25,000 deductible for most losses, it is imperative the District maintain an adequate reserve in this fund. The fund is expected to have an ending balance of \$250,946.

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

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	86,530,252.00	0.00	86,530,252.00	87,515,077.00	0.00	87,515,077.00	1.1%
2) Federal Revenue		8100-8299	0.00	7,890,107.00	7,890,107.00	0.00	2,991,778.00	2,991,778.00	-62.1%
3) Other State Revenue		8300-8599	3,052,962.00	10,291,420.00	13,344,382.00	2,955,591.00	9,181,545.00	12,137,136.00	-9.0%
4) Other Local Revenue		8600-8799	903,923.00	12,580,222.60	13,484,145.60	1,442,470.00	11,023,283.00	12,465,753.00	-7.6%
5) TOTAL, REVENUES			90,487,137.00	30,761,749.60	121,248,886.60	91,913,138.00	23,196,606.00	115,109,744.00	-5.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	36,372,635.00	15,613,416.20	51,986,051.20	38,950,246.00	13,832,892.00	52,783,138.00	1.5%
2) Classified Salaries		2000-2999	12,813,961.04	8,024,558.22	20,838,519.26	13,344,785.00	7,136,919.00	20,481,704.00	-1.7%
3) Employee Benefits		3000-3999	16,539,538.96	11,632,476.35	28,172,015.31	17,683,234.00	12,423,559.00	30,106,793.00	6.9%
4) Books and Supplies		4000-4999	1,258,093.15	4,248,887.66	5,506,980.81	1,387,450.00	1,423,942.00	2,811,392.00	-48.9%
5) Services and Other Operating Expenditures		5000-5999	6,375,990.52	15,426,321.17	21,802,311.69	6,610,399.00	11,000,950.00	17,611,349.00	-19.2%
6) Capital Outlay		6000-6999	301,851.00	23,714.50	325,565.50	268,549.00	16,963.00	285,512.00	-12.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	475,271.00	2,518,826.00	2,994,097.00	475,271.00	2,518,826.00	2,994,097.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,025,469.00)	915,456.00	(110,013.00)	(957,561.00)	847,548.00	(110,013.00)	0.0%
9) TOTAL, EXPENDITURES			73,111,871.67	58,403,656.10	131,515,527.77	77,762,373.00	49,201,599.00	126,963,972.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,375,265.33	(27,641,906.50)	(10,266,641.17)	14,150,765.00	(26,004,993.00)	(11,854,228.00)	15.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	75,000.00	318,685.00	393,685.00	75,000.00	318,685.00	393,685.00	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	(19,775,936.22)	19,775,936.22	0.00	(20,453,799.00)	20,453,799.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,850,936.22)	19,457,251.22	(393,685.00)	(20,528,799.00)	20,135,114.00	(393,685.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,475,670.89)	(8,184,655.28)	(10,660,326.17)	(6,378,034.00)	(5,869,879.00)	(12,247,913.00)	14.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,423,989.85	20,181,292.46	35,605,282.31	12,948,318.96	11,996,637.18	24,944,956.14	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			15,423,989.85	20,181,292.46	35,605,282.31	12,948,318.96	11,996,637.18	24,944,956.14	-29.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,423,989.85	20,181,292.46	35,605,282.31	12,948,318.96	11,996,637.18	24,944,956.14	-29.9%
2) Ending Balance, June 30 (E + F1e)			12,948,318.96	11,996,637.18	24,944,956.14	6,570,284.96	6,126,758.18	12,697,043.14	-49.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,638.77	0.00	25,638.77	0.00	0.00	0.00	-100.0%
Stores		9712	105,749.76	0.00	105,749.76	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	141,833.33	0.00	141,833.33	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	11,996,637.18	11,996,637.18	0.00	6,126,758.18	6,126,758.18	-48.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	12,675,097.10	0.00	12,675,097.10	6,570,284.96	0.00	6,570,284.96	-48.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	37,567,879.96	(3,737,041.81)	33,830,838.15				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	13,014.84	13,014.84				
c) in Revolving Cash Account		9130	25,638.77	0.00	25,638.77				
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	2,435.50	4,063,149.13	4,065,584.63				
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	105,749.76	0.00	105,749.76				
7) Prepaid Expenditures		9330	141,833.33	0.00	141,833.33				
8) Other Current Assets		9340	205,435.00	0.00	205,435.00				

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			38,048,972.32	339,122.16	38,388,094.48				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	9,787,680.26	298,687.61	10,086,367.87				
2) Due to Grantor Governments		9590	208,111.00	0.00	208,111.00				
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			9,995,791.26	298,687.61	10,294,478.87				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			28,053,181.06	40,434.55	28,093,615.61				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	36,920,357.00	0.00	36,920,357.00	37,512,106.00	0.00	37,512,106.00	1.6%
Education Protection Account State Aid - Current Year		8012	7,412,526.00	0.00	7,412,526.00	2,696,257.00	0.00	2,696,257.00	-63.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	167,068.00	0.00	167,068.00	168,758.00	0.00	168,758.00	1.0%
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	48,320,163.00	0.00	48,320,163.00	49,624,807.00	0.00	49,624,807.00	2.7%
Unsecured Roll Taxes		8042	900,623.00	0.00	900,623.00	956,313.00	0.00	956,313.00	6.2%
Prior Years' Taxes		8043	192,845.00	0.00	192,845.00	21,828.00	0.00	21,828.00	-88.7%
Supplemental Taxes		8044	3,206,776.00	0.00	3,206,776.00	2,338,716.00	0.00	2,338,716.00	-27.1%
Education Revenue Augmentation Fund (ERAF)		8045	(10,215,175.00)	0.00	(10,215,175.00)	(6,185,866.00)	0.00	(6,185,866.00)	-39.4%

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

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	1,138,835.00	0.00	1,138,835.00	2,059,593.00	0.00	2,059,593.00	80.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			88,044,018.00	0.00	88,044,018.00	89,192,512.00	0.00	89,192,512.00	1.3%
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	(1,513,766.00)	0.00	(1,513,766.00)	(1,677,435.00)	0.00	(1,677,435.00)	10.8%
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			86,530,252.00	0.00	86,530,252.00	87,515,077.00	0.00	87,515,077.00	1.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,392,594.00	1,392,594.00	0.00	1,392,594.00	1,392,594.00	0.0%
Special Education Discretionary Grants		8182	0.00	525,222.00	525,222.00	0.00	492,513.00	492,513.00	-6.2%
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		992,152.00	992,152.00		544,289.00	544,289.00	-45.1%
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		385,520.00	385,520.00		212,695.00	212,695.00	-44.8%
Title III, Immigrant Student Program	4201	8290		83,822.00	83,822.00		42,018.00	42,018.00	-49.9%
Title III, English Learner Program	4203	8290		419,608.00	419,608.00		155,308.00	155,308.00	-63.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		97,076.00	97,076.00		97,076.00	97,076.00	0.0%
Career and Technical Education	3500-3599	8290		55,703.00	55,703.00		55,285.00	55,285.00	-0.8%
All Other Federal Revenue	All Other	8290	0.00	3,938,410.00	3,938,410.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	7,890,107.00	7,890,107.00	0.00	2,991,778.00	2,991,778.00	-62.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	345,868.00	0.00	345,868.00	348,497.00	0.00	348,497.00	0.8%
Lottery - Unrestricted and Instructional Materials		8560	1,248,558.00	472,000.00	1,720,558.00	1,248,558.00	472,000.00	1,720,558.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		191,424.00	191,424.00		150,255.00	150,255.00	-21.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		88,897.00	88,897.00		52,979.00	52,979.00	-40.4%
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		349,857.00	349,857.00		150,643.00	150,643.00	-56.9%
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%
All Other State Revenue	All Other	8590	1,458,536.00	9,189,242.00	10,647,778.00	1,358,536.00	8,355,668.00	9,714,204.00	-8.8%
TOTAL, OTHER STATE REVENUE			3,052,962.00	10,291,420.00	13,344,382.00	2,955,591.00	9,181,545.00	12,137,136.00	-9.0%
OTHER LOCAL REVENUE									

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	4,130,707.00	4,130,707.00	0.00	4,130,707.00	4,130,707.00	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	350,000.00	350,000.00	0.00	350,000.00	350,000.00	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	138,240.00	0.00	138,240.00	138,240.00	0.00	138,240.00	0.0%
Interest		8660	1,024,459.00	0.00	1,024,459.00	824,459.00	0.00	824,459.00	-19.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,250.00	605,340.05	607,590.05	2,250.00	310,793.00	313,043.00	-48.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	200,000.00	0.00	200,000.00	220,000.00	0.00	220,000.00	10.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	(496,026.00)	2,725,201.55	2,229,175.55	257,521.00	1,462,809.00	1,720,330.00	-22.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	35,000.00	0.00	35,000.00	0.00	0.00	0.00	-100.0%
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		4,768,974.00	4,768,974.00		4,768,974.00	4,768,974.00	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			903,923.00	12,580,222.60	13,484,145.60	1,442,470.00	11,023,283.00	12,465,753.00	-7.6%
TOTAL, REVENUES			90,487,137.00	30,761,749.60	121,248,886.60	91,913,138.00	23,196,606.00	115,109,744.00	-5.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	31,084,289.00	12,756,581.20	43,840,870.20	32,958,710.00	10,757,456.00	43,716,166.00	-0.3%
Certificated Pupil Support Salaries		1200	717,549.00	1,994,165.00	2,711,714.00	1,307,790.00	2,025,327.00	3,333,117.00	22.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,477,134.00	852,384.00	5,329,518.00	4,620,856.00	1,040,323.00	5,661,179.00	6.2%
Other Certificated Salaries		1900	93,663.00	10,286.00	103,949.00	62,890.00	9,786.00	72,676.00	-30.1%
TOTAL, CERTIFICATED SALARIES			36,372,635.00	15,613,416.20	51,986,051.20	38,950,246.00	13,832,892.00	52,783,138.00	1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,304,798.00	3,021,899.22	4,326,697.22	736,178.00	2,119,604.00	2,855,782.00	-34.0%
Classified Support Salaries		2200	5,669,052.04	2,774,418.00	8,443,470.04	6,618,439.00	2,878,184.00	9,496,623.00	12.5%
Classified Supervisors' and Administrators' Salaries		2300	1,245,652.00	419,570.00	1,665,222.00	1,259,290.00	422,083.00	1,681,373.00	1.0%
Clerical, Technical and Office Salaries		2400	3,639,004.00	470,014.00	4,109,018.00	3,744,414.00	522,757.00	4,267,171.00	3.8%
Other Classified Salaries		2900	955,455.00	1,338,657.00	2,294,112.00	986,464.00	1,194,291.00	2,180,755.00	-4.9%
TOTAL, CLASSIFIED SALARIES			12,813,961.04	8,024,558.22	20,838,519.26	13,344,785.00	7,136,919.00	20,481,704.00	-1.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,569,205.00	6,688,343.15	13,257,548.15	8,068,460.00	6,722,837.00	14,791,297.00	11.6%
PERS		3201-3202	2,959,569.96	2,000,166.29	4,959,736.25	3,511,053.00	2,034,224.00	5,545,277.00	11.8%
OASDI/Medicare/Alternative		3301-3302	1,378,962.50	790,851.39	2,169,813.89	1,591,936.00	775,139.00	2,367,075.00	9.1%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	5,115,157.00	1,840,213.76	6,955,370.76	3,900,006.00	2,653,843.00	6,553,849.00	-5.8%
Unemployment Insurance		3501-3502	27,874.50	17,066.64	44,941.14	28,126.00	10,884.00	39,010.00	-13.2%
Workers' Compensation		3601-3602	488,770.00	233,835.12	722,605.12	583,653.00	226,632.00	810,285.00	12.1%
OPEB, Allocated		3701-3702	0.00	62,000.00	62,000.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,539,538.96	11,632,476.35	28,172,015.31	17,683,234.00	12,423,559.00	30,106,793.00	6.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	466,415.80	466,415.80	0.00	300,000.00	300,000.00	-35.7%
Books and Other Reference Materials		4200	8,468.00	577,492.47	585,960.47	2,968.00	188,274.00	191,242.00	-67.4%
Materials and Supplies		4300	953,052.15	2,919,438.96	3,872,491.11	1,012,860.00	767,634.00	1,780,494.00	-54.0%
Noncapitalized Equipment		4400	296,573.00	254,893.43	551,466.43	371,622.00	148,034.00	519,656.00	-5.8%
Food		4700	0.00	30,647.00	30,647.00	0.00	20,000.00	20,000.00	-34.7%
TOTAL, BOOKS AND SUPPLIES			1,258,093.15	4,248,887.66	5,506,980.81	1,387,450.00	1,423,942.00	2,811,392.00	-48.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	4,017,082.00	4,017,082.00	0.00	3,336,919.00	3,336,919.00	-16.9%
Travel and Conferences		5200	85,520.00	276,171.00	361,691.00	91,932.00	105,279.00	197,211.00	-45.5%
Dues and Memberships		5300	33,745.00	28,959.50	62,704.50	36,945.00	34,210.00	71,155.00	13.5%
Insurance		5400 - 5450	979,089.00	0.00	979,089.00	979,089.00	0.00	979,089.00	0.0%
Operations and Housekeeping Services		5500	1,788,232.00	24,200.00	1,812,432.00	1,891,232.00	19,000.00	1,910,232.00	5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	297,164.00	221,972.00	519,136.00	285,419.00	143,726.00	429,145.00	-17.3%
Transfers of Direct Costs		5710	(26,483.00)	26,483.00	0.00	(26,483.00)	26,483.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,174.00)	0.00	(5,174.00)	(5,174.00)	0.00	(5,174.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,902,950.52	10,827,190.44	13,730,140.96	3,102,792.00	7,331,069.00	10,433,861.00	-24.0%
Communications		5900	320,947.00	4,263.23	325,210.23	254,647.00	4,264.00	258,911.00	-20.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,375,990.52	15,426,321.17	21,802,311.69	6,610,399.00	11,000,950.00	17,611,349.00	-19.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	10,962.50	10,962.50	0.00	10,963.00	10,963.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	194,851.00	6,752.00	201,603.00	193,549.00	0.00	193,549.00	-4.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	107,000.00	6,000.00	113,000.00	75,000.00	6,000.00	81,000.00	-28.3%
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			301,851.00	23,714.50	325,565.50	268,549.00	16,963.00	285,512.00	-12.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	475,271.00	2,518,826.00	2,994,097.00	475,271.00	2,518,826.00	2,994,097.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			475,271.00	2,518,826.00	2,994,097.00	475,271.00	2,518,826.00	2,994,097.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(915,456.00)	915,456.00	0.00	(847,548.00)	847,548.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(110,013.00)	0.00	(110,013.00)	(110,013.00)	0.00	(110,013.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,025,469.00)	915,456.00	(110,013.00)	(957,561.00)	847,548.00	(110,013.00)	0.0%
TOTAL, EXPENDITURES			73,111,871.67	58,403,656.10	131,515,527.77	77,762,373.00	49,201,599.00	126,963,972.00	-3.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	75,000.00	318,685.00	393,685.00	75,000.00	318,685.00	393,685.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			75,000.00	318,685.00	393,685.00	75,000.00	318,685.00	393,685.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(20,676,754.42)	20,676,754.42	0.00	(20,453,799.00)	20,453,799.00	0.00	0.0%
Contributions from Restricted Revenues		8990	900,818.20	(900,818.20)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,775,936.22)	19,775,936.22	0.00	(20,453,799.00)	20,453,799.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(19,850,936.22)	19,457,251.22	(393,685.00)	(20,528,799.00)	20,135,114.00	(393,685.00)	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	86,530,252.00	0.00	86,530,252.00	87,515,077.00	0.00	87,515,077.00	1.1%
2) Federal Revenue		8100-8299	0.00	7,890,107.00	7,890,107.00	0.00	2,991,778.00	2,991,778.00	-62.1%
3) Other State Revenue		8300-8599	3,052,962.00	10,291,420.00	13,344,382.00	2,955,591.00	9,181,545.00	12,137,136.00	-9.0%
4) Other Local Revenue		8600-8799	903,923.00	12,580,222.60	13,484,145.60	1,442,470.00	11,023,283.00	12,465,753.00	-7.6%
5) TOTAL, REVENUES			90,487,137.00	30,761,749.60	121,248,886.60	91,913,138.00	23,196,606.00	115,109,744.00	-5.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	43,391,599.67	40,339,697.25	83,731,296.92	44,481,609.00	33,139,971.00	77,621,580.00	-7.3%
2) Instruction - Related Services	2000-2999		10,054,976.00	3,676,140.27	13,731,116.27	10,707,902.00	3,126,184.00	13,834,086.00	0.7%
3) Pupil Services	3000-3999		5,201,343.00	6,432,964.60	11,634,307.60	6,945,789.00	5,290,127.00	12,235,916.00	5.2%
4) Ancillary Services	4000-4999		147,261.00	1,071,297.27	1,218,558.27	132,412.00	958,124.00	1,090,536.00	-10.5%
5) Community Services	5000-5999		5,000.00	751.71	5,751.71	5,000.00	0.00	5,000.00	-13.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,386,736.00	988,561.00	7,375,297.00	6,851,032.00	888,548.00	7,739,580.00	4.9%
8) Plant Services	8000-8999		7,449,685.00	3,375,418.00	10,825,103.00	8,163,358.00	3,279,819.00	11,443,177.00	5.7%
9) Other Outgo	9000-9999		475,271.00	2,518,826.00	2,994,097.00	475,271.00	2,518,826.00	2,994,097.00	0.0%
10) TOTAL, EXPENDITURES			73,111,871.67	58,403,656.10	131,515,527.77	77,762,373.00	49,201,599.00	126,963,972.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,375,265.33	(27,641,906.50)	(10,266,641.17)	14,150,765.00	(26,004,993.00)	(11,854,228.00)	15.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	75,000.00	318,685.00	393,685.00	75,000.00	318,685.00	393,685.00	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	(19,775,936.22)	19,775,936.22	0.00	(20,453,799.00)	20,453,799.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,850,936.22)	19,457,251.22	(393,685.00)	(20,528,799.00)	20,135,114.00	(393,685.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,475,670.89)	(8,184,655.28)	(10,660,326.17)	(6,378,034.00)	(5,869,879.00)	(12,247,913.00)	14.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,423,989.85	20,181,292.46	35,605,282.31	12,948,318.96	11,996,637.18	24,944,956.14	-29.9%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,423,989.85	20,181,292.46	35,605,282.31	12,948,318.96	11,996,637.18	24,944,956.14	-29.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,423,989.85	20,181,292.46	35,605,282.31	12,948,318.96	11,996,637.18	24,944,956.14	-29.9%
2) Ending Balance, June 30 (E + F1e)			12,948,318.96	11,996,637.18	24,944,956.14	6,570,284.96	6,126,758.18	12,697,043.14	-49.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,638.77	0.00	25,638.77	0.00	0.00	0.00	-100.0%
Stores		9712	105,749.76	0.00	105,749.76	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	141,833.33	0.00	141,833.33	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	11,996,637.18	11,996,637.18	0.00	6,126,758.18	6,126,758.18	-48.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	12,675,097.10	0.00	12,675,097.10	6,570,284.96	0.00	6,570,284.96	-48.2%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	2,498,331.27	1,486,267.27
5810	Other Restricted Federal	30,598.07	30,598.07
6266	Educator Effectiveness, FY 2021-22	595,512.36	191,214.36
6300	Lottery: Instructional Materials	652,803.16	714,803.16
6512	Special Ed: Mental Health Services	0.00	5,681.00
6547	Special Education Early Intervention Preschool Grant	339,746.00	317,240.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,197,805.00	197,804.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	644,243.00	786,026.00
7311	Classified School Employee Professional Development Block Grant	25.27	25.27
7399	LCFF Equity Multiplier	135,787.00	52,183.00
7412	A-G Access/Success Grant	492,203.65	405,668.65
7413	A-G Learning Loss Mitigation Grant	94,021.00	94,021.00
7425	Expanded Learning Opportunities (ELO) Grant	.56	.56
7435	Learning Recovery Emergency Block Grant	1,102,444.00	784,295.00
7810	Other Restricted State	.73	.73
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	80,329.96	350,646.96
9010	Other Restricted Local	1,132,786.15	710,283.15
Total, Restricted Balance		11,996,637.18	6,126,758.18

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	368,506.19	368,506.19	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			368,506.19	368,506.19	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			368,506.19	368,506.19	0.0%
2) Ending Balance, June 30 (E + F1e)			368,506.19	368,506.19	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	368,506.19	368,506.19	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	379,709.14		
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			379,709.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,202.95		
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			11,202.95		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			368,506.19		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	368,506.19	368,506.19	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			368,506.19	368,506.19	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			368,506.19	368,506.19	0.0%
2) Ending Balance, June 30 (E + F1e)			368,506.19	368,506.19	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	368,506.19	368,506.19	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	368,506.19	368,506.19
Total, Restricted Balance		368,506.19	368,506.19

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,223.00	12,223.00	0.0%
4) Other Local Revenue		8600-8799	309,542.00	263,620.00	-14.8%
5) TOTAL, REVENUES			321,765.00	275,843.00	-14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	211,846.50	141,741.00	-33.1%
2) Classified Salaries		2000-2999	27,465.52	28,134.00	2.4%
3) Employee Benefits		3000-3999	83,172.47	75,078.00	-9.7%
4) Books and Supplies		4000-4999	48,624.10	16,487.00	-66.1%
5) Services and Other Operating Expenditures		5000-5999	37,110.00	5,760.00	-84.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,643.00	8,643.00	0.0%
9) TOTAL, EXPENDITURES			416,861.59	275,843.00	-33.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95,096.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,096.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,053.89	5,957.30	-94.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,053.89	5,957.30	-94.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,053.89	5,957.30	-94.1%
2) Ending Balance, June 30 (E + F1e)			5,957.30	5,957.30	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	5,957.34	5,957.34	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	(.04)	(.04)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	121,488.31		
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			121,488.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			121,488.31		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,223.00	12,223.00	0.0%
TOTAL, OTHER STATE REVENUE			12,223.00	12,223.00	0.0%
OTHER LOCAL REVENUE					
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	5,954.00	5,954.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	257,666.00	257,666.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	45,922.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			309,542.00	263,620.00	-14.8%
TOTAL, REVENUES			321,765.00	275,843.00	-14.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	137,010.00	61,994.00	-54.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	74,836.50	79,747.00	6.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			211,846.50	141,741.00	-33.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	23,606.01	24,274.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,859.51	3,860.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			27,465.52	28,134.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	58,470.77	34,218.00	-41.5%
PERS		3201-3202	7,328.60	7,610.00	3.8%
OASDI/Medicare/Alternative		3301-3302	6,210.24	5,345.00	-13.9%
Health and Welfare Benefits		3401-3402	8,368.63	25,172.00	200.8%
Unemployment Insurance		3501-3502	197.15	128.00	-35.1%
Workers' Compensation		3601-3602	2,597.08	2,605.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			83,172.47	75,078.00	-9.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,485.00	0.00	-100.0%
Materials and Supplies		4300	36,139.10	16,487.00	-54.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			48,624.10	16,487.00	-66.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.0%
Dues and Memberships		5300	14,000.00	650.00	-95.4%
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	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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,610.00	1,610.00	-91.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,110.00	5,760.00	-84.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	8,643.00	8,643.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,643.00	8,643.00	0.0%
TOTAL, EXPENDITURES			416,861.59	275,843.00	-33.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,223.00	12,223.00	0.0%
4) Other Local Revenue		8600-8799	309,542.00	263,620.00	-14.8%
5) TOTAL, REVENUES			321,765.00	275,843.00	-14.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		233,853.10	104,645.00	-55.3%
2) Instruction - Related Services	2000-2999		172,865.49	161,055.00	-6.8%
3) Pupil Services	3000-3999		1,500.00	1,500.00	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		8,643.00	8,643.00	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			416,861.59	275,843.00	-33.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(95,096.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,096.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,053.89	5,957.30	-94.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,053.89	5,957.30	-94.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,053.89	5,957.30	-94.1%
2) Ending Balance, June 30 (E + F1e)			5,957.30	5,957.30	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	5,957.34	5,957.34	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	(.04)	(.04)	0.0%

				2023-24 Estimated Actuals	2024-25 Budget
Resource		Description			
6391		Adult Education Program		5,957.34	5,957.34
Total, Restricted Balance				5,957.34	5,957.34

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,362,575.00	2,362,575.00	0.0%
4) Other Local Revenue		8600-8799	33,928.00	33,928.00	0.0%
5) TOTAL, REVENUES			2,396,503.00	2,396,503.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,395,133.00	2,395,133.00	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	1,370.00	1,370.00	0.0%
9) TOTAL, EXPENDITURES			2,396,503.00	2,396,503.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,400.00	20,400.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,400.00	20,400.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,400.00	20,400.00	0.0%
2) Ending Balance, June 30 (E + F1e)			20,400.00	20,400.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,400.00	20,400.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,122,410.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,122,410.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	346,352.59		
6) TOTAL, LIABILITIES			346,352.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			776,058.24		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,362,575.00	2,362,575.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,362,575.00	2,362,575.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	33,928.00	33,928.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,928.00	33,928.00	0.0%
TOTAL, REVENUES			2,396,503.00	2,396,503.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,370,133.00	2,370,133.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,395,133.00	2,395,133.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,370.00	1,370.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,370.00	1,370.00	0.0%
TOTAL, EXPENDITURES			2,396,503.00	2,396,503.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,362,575.00	2,362,575.00	0.0%
4) Other Local Revenue		8600-8799	33,928.00	33,928.00	0.0%
5) TOTAL, REVENUES			2,396,503.00	2,396,503.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,395,133.00	2,395,133.00	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		1,370.00	1,370.00	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			2,396,503.00	2,396,503.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,400.00	20,400.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,400.00	20,400.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,400.00	20,400.00	0.0%
2) Ending Balance, June 30 (E + F1e)			20,400.00	20,400.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,400.00	20,400.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
5059	Child Development: ARP California State Preschool Program One-time Stipend	20,400.00	20,400.00
Total, Restricted Balance		20,400.00	20,400.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,983,406.00	2,217,002.00	11.8%
3) Other State Revenue		8300-8599	2,979,131.87	2,979,132.00	0.0%
4) Other Local Revenue		8600-8799	254,931.00	254,931.00	0.0%
5) TOTAL, REVENUES			5,217,468.87	5,451,065.00	4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,773,019.00	1,890,354.00	6.6%
3) Employee Benefits		3000-3999	912,397.00	1,005,677.00	10.2%
4) Books and Supplies		4000-4999	2,914,676.87	2,081,245.00	-28.6%
5) Services and Other Operating Expenditures		5000-5999	131,301.00	105,842.00	-19.4%
6) Capital Outlay		6000-6999	693,092.00	650,019.00	-6.2%
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	100,000.00	100,000.00	0.0%
9) TOTAL, EXPENDITURES			6,524,485.87	5,833,137.00	-10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,307,017.00)	(382,072.00)	-70.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,307,017.00)	(382,072.00)	-70.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,233,586.60	3,926,569.60	-25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,233,586.60	3,926,569.60	-25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,233,586.60	3,926,569.60	-25.0%
2) Ending Balance, June 30 (E + F1e)			3,926,569.60	3,544,497.60	-9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	0.00	-100.0%
Stores		9712	39,835.26	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,885,234.34	3,544,497.60	-8.8%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,667,800.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	(30.00)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	39,835.26		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,709,105.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,782.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,063.00		
6) TOTAL, LIABILITIES			14,845.92		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			5,694,259.96		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,983,406.00	2,217,002.00	11.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,983,406.00	2,217,002.00	11.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,979,131.87	2,979,132.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,979,131.87	2,979,132.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	55,486.00	55,486.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	177,804.00	177,804.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,641.00	21,641.00	0.0%
TOTAL, OTHER LOCAL REVENUE			254,931.00	254,931.00	0.0%
TOTAL, REVENUES			5,217,468.87	5,451,065.00	4.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,461,533.00	1,499,249.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	162,276.00	169,872.00	4.7%
Clerical, Technical and Office Salaries		2400	149,210.00	221,233.00	48.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,773,019.00	1,890,354.00	6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	471,950.00	511,358.00	8.4%
OASDI/Medicare/Alternative		3301-3302	134,130.00	142,981.00	6.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	284,246.00	330,417.00	16.2%
Unemployment Insurance		3501-3502	3,465.00	969.00	-72.0%
Workers' Compensation		3601-3602	18,606.00	19,952.00	7.2%
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			912,397.00	1,005,677.00	10.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	298,378.87	181,770.00	-39.1%
Noncapitalized Equipment		4400	194,477.00	143,056.00	-26.4%
Food		4700	2,421,821.00	1,756,419.00	-27.5%
TOTAL, BOOKS AND SUPPLIES			2,914,676.87	2,081,245.00	-28.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,250.00	2,250.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,351.00	11,351.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,485.00	36,839.00	-35.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,174.00	5,174.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	53,133.00	48,320.00	-9.1%
Communications		5900	1,908.00	1,908.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			131,301.00	105,842.00	-19.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	452,876.00	452,876.00	0.0%
Equipment Replacement		6500	240,216.00	197,143.00	-17.9%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			693,092.00	650,019.00	-6.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	100,000.00	100,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			100,000.00	100,000.00	0.0%
TOTAL, EXPENDITURES			6,524,485.87	5,833,137.00	-10.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,983,406.00	2,217,002.00	11.8%
3) Other State Revenue		8300-8599	2,979,131.87	2,979,132.00	0.0%
4) Other Local Revenue		8600-8799	254,931.00	254,931.00	0.0%
5) TOTAL, REVENUES			5,217,468.87	5,451,065.00	4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,213,134.87	5,521,786.00	-11.1%
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		100,000.00	100,000.00	0.0%
8) Plant Services	8000-8999		211,351.00	211,351.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,524,485.87	5,833,137.00	-10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,307,017.00)	(382,072.00)	-70.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,307,017.00)	(382,072.00)	-70.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,233,586.60	3,926,569.60	-25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,233,586.60	3,926,569.60	-25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,233,586.60	3,926,569.60	-25.0%
2) Ending Balance, June 30 (E + F1e)			3,926,569.60	3,544,497.60	-9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	0.00	-100.0%
Stores		9712	39,835.26	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,885,234.34	3,544,497.60	-8.8%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,834,435.49	3,493,698.75
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	50,709.91	50,709.91
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	.04	.04
7029	Child Nutrition: Food Service Staff Training Funds	.53	.53
9010	Other Restricted Local	88.37	88.37
Total, Restricted Balance		3,885,234.34	3,544,497.60

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,109.00	0.00	-100.0%
5) TOTAL, REVENUES			42,109.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	120,753.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,134,410.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,255,163.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,213,054.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,213,054.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,640,978.26	427,924.26	-73.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,640,978.26	427,924.26	-73.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,640,978.26	427,924.26	-73.9%
2) Ending Balance, June 30 (E + F1e)			427,924.26	427,924.26	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	427,924.26	427,924.26	0.0%
Deferred Maintenance Operations	0000	9780	427,924.26		
Deferred Maintenance Operations	0000	9780		427,924.26	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	930,771.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			930,771.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			930,771.16		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	42,109.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,109.00	0.00	-100.0%
TOTAL, REVENUES			42,109.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,393.00	0.00	-100.0%
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	89,360.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			120,753.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,134,410.00	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			1,134,410.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,255,163.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,109.00	0.00	-100.0%
5) TOTAL, REVENUES			42,109.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,255,163.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,255,163.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,213,054.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,213,054.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,640,978.26	427,924.26	-73.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,640,978.26	427,924.26	-73.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,640,978.26	427,924.26	-73.9%
2) Ending Balance, June 30 (E + F1e)			427,924.26	427,924.26	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	427,924.26	427,924.26	0.0%
Deferred Maintenance Operations	0000	9780	427,924.26		
Deferred Maintenance Operations	0000	9780		427,924.26	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,753.00	175,753.00	-12.5%
5) TOTAL, REVENUES			200,753.00	175,753.00	-12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,753.00	175,753.00	-12.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,753.00	175,753.00	-12.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,307,917.47	5,508,670.47	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,307,917.47	5,508,670.47	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,307,917.47	5,508,670.47	3.8%
2) Ending Balance, June 30 (E + F1e)			5,508,670.47	5,684,423.47	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	5,508,670.47	5,684,423.47	3.2%
Special Reserve Fund Operations	0000	9780	5,508,670.47		
Special Reserve Fund Operations	0000	9780		5,684,423.47	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,413,577.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,413,577.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			5,413,577.04		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	200,753.00	175,753.00	-12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,753.00	175,753.00	-12.5%
TOTAL, REVENUES			200,753.00	175,753.00	-12.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,753.00	175,753.00	-12.5%
5) TOTAL, REVENUES			200,753.00	175,753.00	-12.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			200,753.00	175,753.00	-12.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,753.00	175,753.00	-12.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,307,917.47	5,508,670.47	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,307,917.47	5,508,670.47	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,307,917.47	5,508,670.47	3.8%
2) Ending Balance, June 30 (E + F1e)			5,508,670.47	5,684,423.47	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	5,508,670.47	5,684,423.47	3.2%
Special Reserve Fund Operations	0000	9780	5,508,670.47		
Special Reserve Fund Operations	0000	9780		5,684,423.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,071,114.00	46,928.00	-97.7%
5) TOTAL, REVENUES			2,071,114.00	46,928.00	-97.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	305,369.00	172,405.00	-43.5%
3) Employee Benefits		3000-3999	130,672.00	68,008.00	-48.0%
4) Books and Supplies		4000-4999	2,291,096.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	271,575.00	0.00	-100.0%
6) Capital Outlay		6000-6999	57,653,149.00	290,863.00	-99.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,651,861.00	531,276.00	-99.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,580,747.00)	(484,348.00)	-99.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	318,685.00	318,685.00	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			318,685.00	318,685.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,262,062.00)	(165,663.00)	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,960,319.70	3,698,257.70	-94.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,960,319.70	3,698,257.70	-94.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,960,319.70	3,698,257.70	-94.0%
2) Ending Balance, June 30 (E + F1e)			3,698,257.70	3,532,594.70	-4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	129,318.56	129,318.56	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	3,568,939.14	3,403,276.14	-4.6%
Building Fund Operations	0000	9780	3,568,939.14		
Building Fund Operations	0000	9780		3,403,276.14	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	44,368,297.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	(.03)		
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			44,368,297.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,943.62		
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			1,943.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			44,366,353.65		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,071,114.00	46,928.00	-97.7%
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			2,071,114.00	46,928.00	-97.7%
TOTAL, REVENUES			2,071,114.00	46,928.00	-97.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	201,024.00	58,698.00	-70.8%
Clerical, Technical and Office Salaries		2400	104,345.00	113,707.00	9.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			305,369.00	172,405.00	-43.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	69,919.00	46,638.00	-33.3%
OASDI/Medicare/Alternative		3301-3302	22,974.00	12,316.00	-46.4%
Health and Welfare Benefits		3401-3402	34,054.00	7,141.00	-79.0%
Unemployment Insurance		3501-3502	548.00	91.00	-83.4%
Workers' Compensation		3601-3602	3,177.00	1,822.00	-42.7%
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			130,672.00	68,008.00	-48.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,934.00	0.00	-100.0%
Noncapitalized Equipment		4400	2,284,162.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,291,096.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	78.00	0.00	-100.0%
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	271,124.00	0.00	-100.0%
Communications		5900	373.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			271,575.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	81,645.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	56,590,656.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	980,848.00	290,863.00	-70.3%
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			57,653,149.00	290,863.00	-99.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			60,651,861.00	531,276.00	-99.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	318,685.00	318,685.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			318,685.00	318,685.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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)			318,685.00	318,685.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,071,114.00	46,928.00	-97.7%
5) TOTAL, REVENUES			2,071,114.00	46,928.00	-97.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		60,651,861.00	531,276.00	-99.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60,651,861.00	531,276.00	-99.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(58,580,747.00)	(484,348.00)	-99.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	318,685.00	318,685.00	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			318,685.00	318,685.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,262,062.00)	(165,663.00)	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,960,319.70	3,698,257.70	-94.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,960,319.70	3,698,257.70	-94.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,960,319.70	3,698,257.70	-94.0%
2) Ending Balance, June 30 (E + F1e)			3,698,257.70	3,532,594.70	-4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	129,318.56	129,318.56	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	3,568,939.14	3,403,276.14	-4.6%
Building Fund Operations	0000	9780	3,568,939.14		
Building Fund Operations	0000	9780		3,403,276.14	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
9010		Other Restricted Local	129,318.56	129,318.56
Total, Restricted Balance			129,318.56	129,318.56

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	469,124.00	269,124.00	-42.6%
5) TOTAL, REVENUES			469,124.00	269,124.00	-42.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	107,272.00	122,604.00	14.3%
3) Employee Benefits		3000-3999	46,142.00	52,895.00	14.6%
4) Books and Supplies		4000-4999	8,203.00	8,203.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	198,157.00	198,157.00	0.0%
6) Capital Outlay		6000-6999	186,941.00	186,941.00	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			546,715.00	568,800.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,591.00)	(299,676.00)	286.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,591.00)	(299,676.00)	286.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,729,832.41	1,652,241.41	-4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,729,832.41	1,652,241.41	-4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,729,832.41	1,652,241.41	-4.5%
2) Ending Balance, June 30 (E + F1e)			1,652,241.41	1,352,565.41	-18.1%
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	1,652,244.41	1,352,571.41	-18.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3.00)	(6.00)	100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,623,124.15		
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			1,623,124.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	523.00		
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			523.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,622,601.15		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	67,067.00	67,067.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	402,057.00	202,057.00	-49.7%
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			469,124.00	269,124.00	-42.6%
TOTAL, REVENUES			469,124.00	269,124.00	-42.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	107,272.00	122,604.00	14.3%
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			107,272.00	122,604.00	14.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	28,621.00	33,165.00	15.9%
OASDI/Medicare/Alternative		3301-3302	8,101.00	9,380.00	15.8%
Health and Welfare Benefits		3401-3402	8,245.00	8,994.00	9.1%
Unemployment Insurance		3501-3502	54.00	62.00	14.8%
Workers' Compensation		3601-3602	1,121.00	1,294.00	15.4%
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			46,142.00	52,895.00	14.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,203.00	8,203.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,203.00	8,203.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	198,157.00	198,157.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			198,157.00	198,157.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	186,941.00	186,941.00	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			186,941.00	186,941.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			546,715.00	568,800.00	4.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	469,124.00	269,124.00	-42.6%
5) TOTAL, REVENUES			469,124.00	269,124.00	-42.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		153,414.00	175,499.00	14.4%
8) Plant Services	8000-8999		393,301.00	393,301.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			546,715.00	568,800.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(77,591.00)	(299,676.00)	286.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,591.00)	(299,676.00)	286.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,729,832.41	1,652,241.41	-4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,729,832.41	1,652,241.41	-4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,729,832.41	1,652,241.41	-4.5%
2) Ending Balance, June 30 (E + F1e)			1,652,241.41	1,352,565.41	-18.1%
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	1,652,244.41	1,352,571.41	-18.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3.00)	(6.00)	100.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	1,652,244.41	1,352,571.41
Total, Restricted Balance		1,652,244.41	1,352,571.41

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,876,445.00	3,876,445.00	0.0%
4) Other Local Revenue		8600-8799	274,525.00	274,525.00	0.0%
5) TOTAL, REVENUES			4,150,970.00	4,150,970.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	186,121.00	186,121.00	0.0%
6) Capital Outlay		6000-6999	259,375.00	259,375.00	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			445,496.00	445,496.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,705,474.00	3,705,474.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,705,474.00	3,705,474.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,521,955.94	7,227,429.94	105.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,521,955.94	7,227,429.94	105.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,521,955.94	7,227,429.94	105.2%
2) Ending Balance, June 30 (E + F1e)			7,227,429.94	10,932,903.94	51.3%
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	7,211,092.24	10,916,566.24	51.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,337.70	16,337.70	0.0%
County School Facilities Fund Operations	0000	9780	16,337.70		
County School Facilities Fund Operations	0000	9780		16,337.70	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,275,910.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,275,910.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	196.84		
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			196.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			10,275,713.98		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	3,876,445.00	3,876,445.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,876,445.00	3,876,445.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	274,525.00	274,525.00	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			274,525.00	274,525.00	0.0%
TOTAL, REVENUES			4,150,970.00	4,150,970.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	186,121.00	186,121.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			186,121.00	186,121.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	130,746.00	130,746.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	128,629.00	128,629.00	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			259,375.00	259,375.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			445,496.00	445,496.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,876,445.00	3,876,445.00	0.0%
4) Other Local Revenue		8600-8799	274,525.00	274,525.00	0.0%
5) TOTAL, REVENUES			4,150,970.00	4,150,970.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		445,496.00	445,496.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			445,496.00	445,496.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,705,474.00	3,705,474.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,705,474.00	3,705,474.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,521,955.94	7,227,429.94	105.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,521,955.94	7,227,429.94	105.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,521,955.94	7,227,429.94	105.2%
2) Ending Balance, June 30 (E + F1e)			7,227,429.94	10,932,903.94	51.3%
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	7,211,092.24	10,916,566.24	51.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,337.70	16,337.70	0.0%
County School Facilities Fund Operations	0000	9780	16,337.70		
County School Facilities Fund Operations	0000	9780		16,337.70	
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		
7710	State School Facilities Projects	7,211,092.24	10,916,566.24
Total, Restricted Balance		7,211,092.24	10,916,566.24

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,756.00	11,756.00	0.0%
5) TOTAL, REVENUES			11,756.00	11,756.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,756.00	11,756.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,756.00	11,756.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	310,832.67	322,588.67	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			310,832.67	322,588.67	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			310,832.67	322,588.67	3.8%
2) Ending Balance, June 30 (E + F1e)			322,588.67	334,344.67	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	321.25	321.25	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	322,267.42	334,023.42	3.6%
Capital Outlay Projects Operations	0000	9780	322,267.42		
Special Reserve Fund Operations	0000	9780		334,023.42	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	317,020.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			317,020.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			317,020.12		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,756.00	11,756.00	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			11,756.00	11,756.00	0.0%
TOTAL, REVENUES			11,756.00	11,756.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,756.00	11,756.00	0.0%
5) TOTAL, REVENUES			11,756.00	11,756.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			11,756.00	11,756.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,756.00	11,756.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	310,832.67	322,588.67	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			310,832.67	322,588.67	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			310,832.67	322,588.67	3.8%
2) Ending Balance, June 30 (E + F1e)			322,588.67	334,344.67	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	321.25	321.25	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	322,267.42	334,023.42	3.6%
Capital Outlay Projects Operations	0000	9780	322,267.42		
Special Reserve Fund Operations	0000	9780		334,023.42	
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	321.25	321.25
Total, Restricted Balance		321.25	321.25

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,581,780.00	14,581,780.00	0.0%
5) TOTAL, REVENUES			14,581,780.00	14,581,780.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,700,643.00	17,700,643.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,700,643.00	17,700,643.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,118,863.00)	(3,118,863.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,118,863.00)	(3,118,863.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,944,911.57	9,826,048.57	-24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,944,911.57	9,826,048.57	-24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,944,911.57	9,826,048.57	-24.1%
2) Ending Balance, June 30 (E + F1e)			9,826,048.57	6,707,185.57	-31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,826,048.57	6,707,185.57	-31.7%
Bond Interest and Redemption Fund Operations	0000	9780	9,826,048.57		
Bond Interest and Redemption Fund Operations	0000	9780		6,707,185.57	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,944,911.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,944,911.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,944,911.57		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	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%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	14,581,780.00	14,581,780.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,581,780.00	14,581,780.00	0.0%
TOTAL, REVENUES			14,581,780.00	14,581,780.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	12,175,000.00	12,175,000.00	0.0%
Bond Interest and Other Service Charges		7434	5,525,643.00	5,525,643.00	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)			17,700,643.00	17,700,643.00	0.0%
TOTAL, EXPENDITURES			17,700,643.00	17,700,643.00	0.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,581,780.00	14,581,780.00	0.0%
5) TOTAL, REVENUES			14,581,780.00	14,581,780.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,700,643.00	17,700,643.00	0.0%
10) TOTAL, EXPENDITURES			17,700,643.00	17,700,643.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,118,863.00)	(3,118,863.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,118,863.00)	(3,118,863.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,944,911.57	9,826,048.57	-24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,944,911.57	9,826,048.57	-24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,944,911.57	9,826,048.57	-24.1%
2) Ending Balance, June 30 (E + F1e)			9,826,048.57	6,707,185.57	-31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,826,048.57	6,707,185.57	-31.7%
Bond Interest and Redemption Fund Operations	0000	9780	9,826,048.57		
Bond Interest and Redemption Fund Operations	0000	9780		6,707,185.57	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	543.00	543.00	0.0%
5) TOTAL, REVENUES			543.00	543.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			543.00	543.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			543.00	543.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,368.27	14,911.27	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,368.27	14,911.27	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,368.27	14,911.27	3.8%
2) Ending Balance, June 30 (E + F1e)			14,911.27	15,454.27	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,911.27	15,454.27	3.6%
Debt Service Fund Operations	0000	9780	14,911.27		
Debt Service Fund Operations	0000	9780		15,454.27	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,654.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,654.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			14,654.29		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	543.00	543.00	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%
TOTAL, OTHER LOCAL REVENUE			543.00	543.00	0.0%
TOTAL, REVENUES			543.00	543.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	543.00	543.00	0.0%
5) TOTAL, REVENUES			543.00	543.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			543.00	543.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			543.00	543.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,368.27	14,911.27	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,368.27	14,911.27	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,368.27	14,911.27	3.8%
2) Ending Balance, June 30 (E + F1e)			14,911.27	15,454.27	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,911.27	15,454.27	3.6%
Debt Service Fund Operations	0000	9780	14,911.27		
Debt Service Fund Operations	0000	9780		15,454.27	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,192.00	50,192.00	0.0%
5) TOTAL, REVENUES			50,192.00	50,192.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	124,431.00	299,431.00	140.6%
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			124,431.00	299,431.00	140.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,239.00)	(249,239.00)	235.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,000.00	75,000.00	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			75,000.00	75,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			761.00	(174,239.00)	-22,996.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	424,423.49	425,184.49	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			424,423.49	425,184.49	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			424,423.49	425,184.49	0.2%
2) Ending Net Position, June 30 (E + F1e)			425,184.49	250,945.49	-41.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	425,184.49	250,945.49	-41.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	539,081.84		
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			539,081.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	200,000.00		
7) TOTAL, LIABILITIES			200,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			339,081.84		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	19,956.00	19,956.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,236.00	30,236.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,192.00	50,192.00	0.0%
TOTAL, REVENUES			50,192.00	50,192.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	124,431.00	299,431.00	140.6%
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			124,431.00	299,431.00	140.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			124,431.00	299,431.00	140.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	75,000.00	75,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			75,000.00	75,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			75,000.00	75,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,192.00	50,192.00	0.0%
5) TOTAL, REVENUES			50,192.00	50,192.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		124,431.00	299,431.00	140.6%
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			124,431.00	299,431.00	140.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(74,239.00)	(249,239.00)	235.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,000.00	75,000.00	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			75,000.00	75,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			761.00	(174,239.00)	-22,996.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	424,423.49	425,184.49	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			424,423.49	425,184.49	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			424,423.49	425,184.49	0.2%
2) Ending Net Position, June 30 (E + F1e)			425,184.49	250,945.49	-41.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	425,184.49	250,945.49	-41.0%

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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,899.50	6,899.50	6,961.65	6,954.00	6,954.00	6,954.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,899.50	6,899.50	6,961.65	6,954.00	6,954.00	6,954.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	71.67	71.67	71.67	53.84	53.84	53.54
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	71.67	71.67	71.67	53.84	53.84	53.54
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,971.17	6,971.17	7,033.32	7,007.84	7,007.84	7,007.54
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Marin Schools Insurance Authority

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

Signed

Date of Meeting: 6/25/2024

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Jeff Wallace
Title:	Director of Fiscal Services
Telephone:	415-493-4219
E-mail:	jwallace@nusd.org

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

21 65417 0000000
Form CEA
F8BKTR2HB6(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	51,986,051.20	301	0.00	303	51,986,051.20	305	1,237,892.00		307	50,748,159.20	309
2000 - Classified Salaries	20,838,519.26	311	131,151.00	313	20,707,368.26	315	2,353,266.22		317	18,354,102.04	319
3000 - Employee Benefits	28,172,015.31	321	131,031.00	323	28,040,984.31	325	1,562,448.10		327	26,478,536.21	329
4000 - Books, Supplies Equip Replace. (6500)	5,619,980.81	331	31,314.71	333	5,588,666.10	335	1,107,555.11		337	4,481,110.99	339
5000 - Services . . . & 7300 - Indirect Costs	21,692,298.69	341	5,000.00	343	21,687,298.69	345	7,397,332.00		347	14,289,966.69	349
TOTAL					128,010,368.56	365	TOTAL			114,351,875.13	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	43,460,187.20	375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,070,882.22	380
3. STRS.	3101 & 3102	11,650,522.62	382
4. PERS.	3201 & 3202	1,014,270.68	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	894,290.57	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,349,514.51	385
7. Unemployment Insurance.	3501 & 3502	27,451.69	390
8. Workers' Compensation Insurance.	3601 & 3602	470,297.79	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		65,937,417.28	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		744,608.83	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		65,192,808.45	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		57.01%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	57.01%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	114,351,875.13	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

21 65417 0000000
Form CEB
F8BKTR2HB6(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	52,783,138.00	301	0.00	303	52,783,138.00	305	1,413,498.00		307	51,369,640.00	309
2000 - Classified Salaries	20,481,704.00	311	136,355.00	313	20,345,349.00	315	2,573,763.00		317	17,771,586.00	319
3000 - Employee Benefits	30,106,793.00	321	72,227.00	323	30,034,566.00	325	1,845,458.00		327	28,189,108.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,892,392.00	331	19,916.00	333	2,872,476.00	335	672,047.00		337	2,200,429.00	339
5000 - Services. . & 7300 - Indirect Costs	17,501,336.00	341	5,000.00	343	17,496,336.00	345	6,022,984.00		347	11,473,352.00	349
TOTAL					123,531,865.00	365	TOTAL			111,004,115.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	64,812,402.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	858,148.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	63,954,254.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	57.61%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	57.61%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	111,004,115.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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: Novato Unified School District

Date: 5/31/2024

Adoption Date: 06/25/2024

Signed: _____

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

Public Hearing:

Place: NUSD District Office

Date: 06/11/2024

Time: 6:00PM

Contact person for additional information on the budget reports:

Name: Jeff Wallace

Title: Director of Fiscal Services

Telephone: 4158974212

E-mail: jwallace@nusd.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?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	06/25/2024	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Budget, July 1
2023-24 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	131,909,212.77
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,221,265.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	5,751.71
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	325,565.50
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	393,685.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				725,002.21
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	1,307,017.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				125,269,962.56
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				6,971.17
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,969.72

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	106,964,144.06	15,733.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	106,964,144.06	15,733.98
B. Required effort (Line A.2 times 90%)	96,267,729.65	14,160.58
C. Current year expenditures (Line I.E and Line II.B)	125,269,962.56	17,969.72
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,715,328.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 97,069,006.77

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.83%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,260,519.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,672,321.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	35,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	396,689.36
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,364,529.36
9. Carry-Forward Adjustment (Part IV, Line F)	(574,296.05)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,790,233.31
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	79,706,160.92
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,731,116.27
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,603,660.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,218,558.27
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	5,751.71
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,450,365.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	67,105.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,960,735.14
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	408,218.59
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	25,000.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,309,572.87
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	121,486,244.37
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.24%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.77%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	6,364,529.36
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(62,703.98)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.66%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.66%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.66%) times Part III, Line B19); zero if positive	(574,296.05)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(574,296.05)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.77%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-287148.03) is applied to the current year calculation and the remainder (\$-287148.02) is deferred to one or more future years:	5.00%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-191432.02) is applied to the current year calculation and the remainder (\$-382864.03) is deferred to one or more future years:	5.08%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(574,296.05)

Approved
indirect
cost rate: 5.66%

Highest
rate used
in any
program: 5.66%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	940,083.00	52,069.00	5.54%
01	3213	757,511.00	42,875.00	5.66%
01	3550	53,051.00	2,652.00	5.00%
01	4035	364,869.00	20,651.00	5.66%
01	4127	91,876.00	5,200.00	5.66%
01	4201	79,332.00	4,490.00	5.66%
01	4203	397,131.00	22,477.00	5.66%
01	6053	395,412.00	22,380.00	5.66%
01	6266	454,417.00	20,000.00	4.40%
01	6387	343,590.00	6,267.00	1.82%
01	6500	14,891,446.00	496,313.00	3.33%
01	6770	340,641.00	2,830.00	0.83%
01	8150	3,317,920.50	181,868.00	5.48%
01	9010	8,866,070.67	35,384.00	0.40%
11	6391	329,858.49	8,643.00	2.62%
12	6105	25,000.00	1,370.00	5.48%
13	5310	3,092,991.00	100,000.00	3.23%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	4,219,213.21		1,051,810.27	5,271,023.48
2. State Lottery Revenue	8560	1,248,558.00		472,000.00	1,720,558.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,467,771.21	0.00	1,523,810.27	6,991,581.48
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	626,961.00		0.00	626,961.00
2. Classified Salaries	2000-2999	513,819.00		0.00	513,819.00
3. Employee Benefits	3000-3999	431,901.00		0.00	431,901.00
4. Books and Supplies	4000-4999	0.00		793,434.11	793,434.11
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			70,821.00	70,821.00
6. Capital Outlay	6000-6999	0.00		6,752.00	6,752.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,572,681.00	0.00	871,007.11	2,443,688.11
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	3,895,090.21	0.00	652,803.16	4,547,893.37
D. COMMENTS:					
These funds are used for educational software					

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

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	87,515,077.00	3.69%	90,747,571.00	3.71%	94,112,394.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,955,591.00	0.32%	2,965,105.00	0.39%	2,976,525.00
4. Other Local Revenues	8600-8799	1,442,470.00	-13.87%	1,242,470.00	0.00%	1,242,470.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	2,500,000.00	-40.00%	1,500,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(20,453,799.00)	-7.82%	(18,853,799.00)	2.09%	(19,248,099.00)
6. Total (Sum lines A1 thru A5c)		71,459,339.00	9.99%	78,601,347.00	2.52%	80,583,290.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,950,246.00		41,918,757.00
b. Step & Column Adjustment				551,200.00		574,800.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				2,417,311.00		40,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,950,246.00	7.62%	41,918,757.00	1.47%	42,533,557.00
2. Classified Salaries						
a. Base Salaries				13,344,785.00		13,211,185.00
b. Step & Column Adjustment				261,400.00		239,700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(395,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,344,785.00	-1.00%	13,211,185.00	1.81%	13,450,885.00
3. Employee Benefits	3000-3999	17,683,234.00	3.78%	18,351,550.00	1.50%	18,627,630.00
4. Books and Supplies	4000-4999	1,387,450.00	0.00%	1,387,450.00	0.00%	1,387,450.00
5. Services and Other Operating Expenditures	5000-5999	6,610,399.00	0.00%	6,610,399.00	0.00%	6,610,399.00
6. Capital Outlay	6000-6999	268,549.00	0.00%	268,549.00	0.00%	268,549.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	475,271.00	0.00%	475,271.00	0.00%	475,271.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(957,561.00)	-1.04%	(947,561.00)	0.00%	(947,561.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	75,000.00	0.00%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(1,250,000.00)		(2,000,000.00)
11. Total (Sum lines B1 thru B10)		77,837,373.00	2.91%	80,100,600.00	0.48%	80,481,180.00

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)		(6,378,034.00)		(1,499,253.00)		102,110.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,948,318.96		6,570,284.96		5,071,031.96
2. Ending Fund Balance (Sum lines C and D1)		6,570,284.96		5,071,031.96		5,173,141.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		273,222.00		273,222.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		3,718,900.00		3,748,900.00
2. Unassigned/Unappropriated	9790	6,570,284.96		1,078,909.96		1,151,019.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,570,284.96		5,071,031.96		5,173,141.96
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		3,718,900.00		3,748,900.00
c. Unassigned/Unappropriated	9790	6,570,284.96		1,078,909.96		1,151,019.96
(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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,570,284.96		4,797,809.96		4,899,919.96
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.						
The adjustments are for utilizing \$2.5M from Fund 17 in 25-26 and also additionally utilizing \$500k from our remaining one time funds to offset deficit spending in unrestricted. Additionally the District will reduce 10 FTE in certificated personnel. In 26-27 Will use another 1.5M in Fund 17 reserves to fully utilize this Special Reserve Fund. The District also anticipates receiving new grant funding due to applications for the STOP Federal Grant, and also \$350k from a grant that will cover counseling costs.						

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	2,991,778.00	0.00%	2,991,778.00	0.00%	2,991,778.00
3. Other State Revenues	8300-8599	9,181,545.00	0.00%	9,181,545.00	0.00%	9,181,545.00
4. Other Local Revenues	8600-8799	11,023,283.00	0.00%	11,023,283.00	0.00%	11,023,283.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	20,453,799.00	-7.82%	18,853,799.00	2.09%	19,248,099.00
6. Total (Sum lines A1 thru A5c)		43,650,405.00	-3.67%	42,050,405.00	0.94%	42,444,705.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,832,892.00		10,453,187.00
b. Step & Column Adjustment				126,400.00		128,300.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,506,105.00)		(102,394.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,832,892.00	-24.43%	10,453,187.00	0.25%	10,479,093.00
2. Classified Salaries						
a. Base Salaries				7,136,919.00		6,741,919.00
b. Step & Column Adjustment				133,000.00		135,600.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(528,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,136,919.00	-5.53%	6,741,919.00	2.01%	6,877,519.00
3. Employee Benefits	3000-3999	12,423,559.00	-9.41%	11,254,636.00	0.96%	11,362,349.00
4. Books and Supplies	4000-4999	1,423,942.00	-0.12%	1,422,166.00	-0.12%	1,420,390.00
5. Services and Other Operating Expenditures	5000-5999	11,000,950.00	-6.41%	10,296,241.00	-1.32%	10,159,975.00
6. Capital Outlay	6000-6999	16,963.00	0.00%	16,963.00	0.00%	16,963.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,518,826.00	0.00%	2,518,826.00	-0.40%	2,508,826.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	847,548.00	-1.18%	837,548.00	0.00%	837,548.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	318,685.00	0.00%	318,685.00	0.00%	318,685.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		49,520,284.00	-11.43%	43,860,171.00	0.28%	43,981,348.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(5,869,879.00)		(1,809,766.00)		(1,536,643.00)

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)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,996,637.18		6,126,758.18		4,316,992.18
2. Ending Fund Balance (Sum lines C and D1)		6,126,758.18		4,316,992.18		2,780,349.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,126,758.18		4,316,992.18		2,780,349.18
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)		6,126,758.18		4,316,992.18		2,780,349.18
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
District will reduce 10 FTE in classified personnel, additionally we are shifting back the cost of personnel to unrestricted due to not using COVID offset in future years. Shift all Elementary aides back to restricted funding next year via Title I or other restricted funding source						

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	87,515,077.00	3.69%	90,747,571.00	3.71%	94,112,394.00
2. Federal Revenues	8100-8299	2,991,778.00	0.00%	2,991,778.00	0.00%	2,991,778.00
3. Other State Revenues	8300-8599	12,137,136.00	0.08%	12,146,650.00	0.09%	12,158,070.00
4. Other Local Revenues	8600-8799	12,465,753.00	-1.60%	12,265,753.00	0.00%	12,265,753.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	2,500,000.00	-40.00%	1,500,000.00
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)		115,109,744.00	4.81%	120,651,752.00	1.97%	123,027,995.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				52,783,138.00		52,371,944.00
b. Step & Column Adjustment				677,600.00		703,100.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,088,794.00)		(62,394.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,783,138.00	-0.78%	52,371,944.00	1.22%	53,012,650.00
2. Classified Salaries						
a. Base Salaries				20,481,704.00		19,953,104.00
b. Step & Column Adjustment				394,400.00		375,300.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(923,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,481,704.00	-2.58%	19,953,104.00	1.88%	20,328,404.00
3. Employee Benefits	3000-3999	30,106,793.00	-1.66%	29,606,186.00	1.30%	29,989,979.00
4. Books and Supplies	4000-4999	2,811,392.00	-0.06%	2,809,616.00	-0.06%	2,807,840.00
5. Services and Other Operating Expenditures	5000-5999	17,611,349.00	-4.00%	16,906,640.00	-0.81%	16,770,374.00
6. Capital Outlay	6000-6999	285,512.00	0.00%	285,512.00	0.00%	285,512.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,994,097.00	0.00%	2,994,097.00	-0.33%	2,984,097.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(110,013.00)	0.00%	(110,013.00)	0.00%	(110,013.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	393,685.00	0.00%	393,685.00	0.00%	393,685.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(1,250,000.00)		(2,000,000.00)
11. Total (Sum lines B1 thru B10)		127,357,657.00	-2.67%	123,960,771.00	0.40%	124,462,528.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(12,247,913.00)		(3,309,019.00)		(1,434,533.00)

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)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		24,944,956.14		12,697,043.14		9,388,024.14
2. Ending Fund Balance (Sum lines C and D1)		12,697,043.14		9,388,024.14		7,953,491.14
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		273,222.00		273,222.00
b. Restricted	9740	6,126,758.18		4,316,992.18		2,780,349.18
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		3,718,900.00		3,748,900.00
2. Unassigned/Unappropriated	9790	6,570,284.96		1,078,909.96		1,151,019.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,697,043.14		9,388,024.14		7,953,491.14
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		3,718,900.00		3,748,900.00
c. Unassigned/Unappropriated	9790	6,570,284.96		1,078,909.96		1,151,019.96
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,570,284.96		4,797,809.96		4,899,919.96
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.16%		3.87%		3.94%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

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):						
Marin County SELPA						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		6,954.00		7,001.00		7,046.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		127,357,657.00		123,960,771.00		124,462,528.00
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)						
		127,357,657.00		123,960,771.00		124,462,528.00
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)						
		3,820,729.71		3,718,823.13		3,733,875.84
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)						
		3,820,729.71		3,718,823.13		3,733,875.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(5,174.00)	0.00	(110,013.00)				
Other Sources/Uses Detail					0.00	393,685.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	8,643.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	1,370.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,174.00	0.00	100,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					318,685.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					75,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	5,174.00	(5,174.00)	110,013.00	(110,013.00)	393,685.00	393,685.00	0.00	0.00

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	6,954.00	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	7,271	7,275		
Charter School				
Total ADA	7,271	7,275	N/A	Met
Second Prior Year (2022-23)				
District Regular	7,113	7,147		
Charter School				
Total ADA	7,113	7,147	N/A	Met
First Prior Year (2023-24)				
District Regular	6,978	6,962		
Charter School		0		
Total ADA	6,978	6,962	0.2%	Met
Budget Year (2024-25)				
District Regular	6,954			
Charter School	0			
Total ADA	6,954			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	7,309	7,419		
Charter School				
Total Enrollment	7,309	7,419	N/A	Met
Second Prior Year (2022-23)				
District Regular	7,182	7,474		
Charter School				
Total Enrollment	7,182	7,474	N/A	Met
First Prior Year (2023-24)				
District Regular	7,255	7,208		
Charter School				
Total Enrollment	7,255	7,208	0.6%	Met
Budget Year (2024-25)				
District Regular	7,300			
Charter School				
Total Enrollment	7,300			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	6,789	7,419	
Charter School		0	
Total ADA/Enrollment	6,789	7,419	91.5%
Second Prior Year (2022-23)			
District Regular	6,745	7,474	
Charter School	0		
Total ADA/Enrollment	6,745	7,474	90.2%
First Prior Year (2023-24)			
District Regular	6,900	7,208	
Charter School			
Total ADA/Enrollment	6,900	7,208	95.7%
Historical Average Ratio:			92.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.0%

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	6,954	7,300		
Charter School	0			
Total ADA/Enrollment	6,954	7,300	95.3%	Not Met
1st Subsequent Year (2025-26)				
District Regular	7,001	7,350		
Charter School				
Total ADA/Enrollment	7,001	7,350	95.3%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	7,046	7,400		
Charter School				
Total ADA/Enrollment	7,046	7,400	95.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

ADA % was lower during COVID due to forced quarantines of sick students. Current ADA is trending at 95% and is expected to continue to tick higher as COVID restrictions are now more relaxed. Additionally, the District is working with MCOE and the dCAN network to target strategies to increase attendance which have resulted in many schools having above 96% attendance rates.

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)	7,033.32	7,007.54	7,054.84	7,099.84
b. Prior Year ADA (Funded)		7,033.32	7,007.54	7,054.84
c. Difference (Step 1a minus Step 1b)		(25.78)	47.30	45.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.37%)	.67%	.64%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		87,515,077.00	90,831,464.00	94,196,287.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		936,411.32	2,661,361.90	2,901,245.64
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)				
		.70%	3.60%	3.72%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.30% to 1.70%	2.60% to 4.60%	2.72% to 4.72%

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)	43,711,135.00	48,984,149.00		
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)	88,044,018.00	89,192,512.00	92,517,537.00	95,898,564.00
District's Projected Change in LCFF Revenue:		1.30%	3.73%	3.65%
LCFF Revenue Standard		-0.30% to 1.70%	2.60% to 4.60%	2.72% to 4.72%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	56,744,481.81	61,963,490.76	91.6%
Second Prior Year (2022-23)	64,217,050.49	72,671,598.48	88.4%
First Prior Year (2023-24)	65,726,135.00	73,111,871.67	89.9%
	Historical Average Ratio:		89.9%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

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	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	69,978,265.00	77,762,373.00	90.0%	Met
1st Subsequent Year (2025-26)	73,481,492.00	80,025,600.00	91.8%	Met
2nd Subsequent Year (2026-27)	74,612,072.00	80,406,180.00	92.8%	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)

In the budget year, a \$4 one time funding offset is used, which causes the unrestricted spending level to have a lower percentage than the 1st and 2nd subsequent year. The reason for the higher percentage in unrestricted going to salaries is that while non-salaried spending remains flat or is reduced, the certificated and classified staff are budgeted to receive a 5% raise, which increases the percentage of spending based on salaries

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):	.70%	3.60%	3.72%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.30% to 10.70%	-6.40% to 13.60%	-6.28% to 13.72%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.30% to 5.70%	-1.40% to 8.60%	-1.28% to 8.72%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	7,890,107.00		
Budget Year (2024-25)	2,991,778.00	(62.08%)	Yes
1st Subsequent Year (2025-26)	2,991,778.00	0.00%	No
2nd Subsequent Year (2026-27)	2,991,778.00	0.00%	No

Explanation:
(required if Yes)

COVID revenue is no longer available, so that explains the large drop from 23-24 to 24-25.

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

First Prior Year (2023-24)	13,344,382.00		
Budget Year (2024-25)	12,137,136.00	(9.05%)	Yes
1st Subsequent Year (2025-26)	12,146,650.00	.08%	No
2nd Subsequent Year (2026-27)	12,158,070.00	.09%	No

Explanation:
(required if Yes)

removal of State COVID revenues

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

First Prior Year (2023-24)	13,484,145.60		
Budget Year (2024-25)	12,465,753.00	(7.55%)	Yes
1st Subsequent Year (2025-26)	12,265,753.00	(1.60%)	Yes
2nd Subsequent Year (2026-27)	12,265,753.00	0.00%	No

Explanation:
(required if Yes)

expected reduction in interest income due to lowered fund balance

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

First Prior Year (2023-24)	5,506,980.81		
Budget Year (2024-25)	2,811,392.00	(48.95%)	Yes
1st Subsequent Year (2025-26)	2,809,616.00	(.06%)	No
2nd Subsequent Year (2026-27)	2,807,840.00	(.06%)	No

Explanation:

(required if Yes)

reduction in IT expenses and removal of carry over from the MYP since it can only be spent once

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

First Prior Year (2023-24)	21,802,311.69		
Budget Year (2024-25)	17,611,349.00	(19.22%)	Yes
1st Subsequent Year (2025-26)	16,906,640.00	(4.00%)	Yes
2nd Subsequent Year (2026-27)	16,770,374.00	(.81%)	No

Explanation:

(required if Yes)

removal of carry over

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)	34,718,634.60		
Budget Year (2024-25)	27,594,667.00	(20.52%)	Not Met
1st Subsequent Year (2025-26)	27,404,181.00	(.69%)	Met
2nd Subsequent Year (2026-27)	27,415,601.00	.04%	Met

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

First Prior Year (2023-24)	27,309,292.50		
Budget Year (2024-25)	20,422,741.00	(25.22%)	Not Met
1st Subsequent Year (2025-26)	19,716,256.00	(3.46%)	Met
2nd Subsequent Year (2026-27)	19,578,214.00	(.70%)	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)

COVID revenue is no longer available, so that explains the large drop from 23-24 to 24-25.

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

removal of State COVID revenues

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

expected reduction in interest income due to lowered fund balance

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)

reduction in IT expenses and removal of carry over from the MYP since it can only be spent once

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

removal of carry over

7. CRITERION: Facilities Maintenance

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

123,282,473.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

123,282,473.00

3,698,474.19

3,698,475.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

☐ Other (explanation must be provided)

Explanation:

(required if NOT met and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	6,000,000.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,979,600.00	3,436,300.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,204,952.65	11,764,752.77	12,675,097.10
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)	13,184,552.65	15,201,052.77	12,675,097.10
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	99,317,779.71	114,542,645.75	131,909,212.77
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	99,317,779.71	114,542,645.75	131,909,212.77
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.3%	13.3%	9.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.4%	4.4%	3.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	1,842,258.99	62,048,490.76	N/A	Met
Second Prior Year (2022-23)	(952,930.45)	72,746,598.48	1.3%	Met
First Prior Year (2023-24)	(2,475,670.89)	73,186,871.67	3.4%	Not Met
Budget Year (2024-25) (Information only)	(6,378,034.00)	77,837,373.00		

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)

Deficit spending has increased due to loss of COVID funding, and also due to salary increases for certificated and classified staff.

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	11,184,426.62	14,534,661.31	N/A		Met
Second Prior Year (2022-23)	14,119,320.31	16,376,920.30	N/A		Met
First Prior Year (2023-24)	11,372,755.03	15,423,989.85	N/A		Met
Budget Year (2024-25) (Information only)	12,948,318.96				

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2024-25)	16,188,133.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	6,954	7,001	7,046
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

Marin County SELPA

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	127,357,657.00	123,960,771.00	124,462,528.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	127,357,657.00	123,960,771.00	124,462,528.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,820,729.71	3,718,823.13	3,733,875.84
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)		3,820,729.71	3,718,823.13	3,733,875.84

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	3,718,900.00	3,748,900.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,570,284.96	1,078,909.96	1,151,019.96
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	6,570,284.96	4,797,809.96	4,899,919.96
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.16%	3.87%	3.94%
District's Reserve Standard (Section 10B, Line 7):		3,820,729.71	3,718,823.13	3,733,875.84
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

Yes

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:

The District anticipates receiving two grants that will fund ongoing expenses. If these grants are not received, then these programs will be reduced or other programs of equal value will be reduced.

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(20,676,754.42)			
Budget Year (2024-25)	(20,453,799.00)	(222,955.42)	(1.1%)	Met
1st Subsequent Year (2025-26)	(18,853,799.00)	(1,600,000.00)	(7.8%)	Met
2nd Subsequent Year (2026-27)	(19,248,099.00)	394,300.00	2.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	2,500,000.00	2,500,000.00	New	Not Met
2nd Subsequent Year (2026-27)	1,500,000.00	(1,000,000.00)	(40.0%)	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	393,685.00			
Budget Year (2024-25)	393,685.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	393,685.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	393,685.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

Explanation:

(required if NOT met)

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)

This is due to transfers in from Fund 17 in order to offset deficit spending

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds	21	FUND 51	743X	231,985,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		FUND 01	2XXX	723,700

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

		FUND 67	95XX	200,000
TOTAL:				232,908,700

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	16,842,968	16,185,718	19,131,343	19,131,343
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	16,842,968	16,185,718	19,131,343	19,131,343
Has total annual payment increased over prior year (2023-24)?	No	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments increase due to District issuing new bonds in August 2022

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)	<div>Yes</div>																											
2.	For the district's OPEB:																												
	a. Are they lifetime benefits?	<div>No</div>																											
	b. Do benefits continue past age 65?	<div>No</div>																											
	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:	<div></div>																											
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Pay-as-you-go</div>																											
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	<table><tr><td>Self-Insurance Fund</td><td>Governmental Fund</td></tr><tr><td><div>0</div></td><td><div>0</div></td></tr></table>	Self-Insurance Fund	Governmental Fund	<div>0</div>	<div>0</div>																							
Self-Insurance Fund	Governmental Fund																												
<div>0</div>	<div>0</div>																												
4.	OPEB Liabilities																												
	a. Total OPEB liability	<div>1,223,423.00</div>																											
	b. OPEB plan(s) fiduciary net position (if applicable)	<div>0.00</div>																											
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>1,223,423.00</div>																											
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div>Actuarial</div>																											
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div>6/30/2023</div>																											
5.	OPEB Contributions	<table><tr><td>Budget Year (2024-25)</td><td>1st Subsequent Year (2025-26)</td><td>2nd Subsequent Year (2026-27)</td></tr><tr><td>a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method</td><td></td><td></td></tr><tr><td><div>0.00</div></td><td><div>0.00</div></td><td><div>0.00</div></td></tr><tr><td>b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)</td><td></td><td></td></tr><tr><td><div>0.00</div></td><td><div>92,567.00</div></td><td><div>92,567.00</div></td></tr><tr><td>c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)</td><td></td><td></td></tr><tr><td><div>86,923.00</div></td><td><div>89,166.00</div></td><td><div>89,166.00</div></td></tr><tr><td>d. Number of retirees receiving OPEB benefits</td><td></td><td></td></tr><tr><td><div>37.00</div></td><td><div>37.00</div></td><td><div>37.00</div></td></tr></table>	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			<div>0.00</div>	<div>0.00</div>	<div>0.00</div>	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)			<div>0.00</div>	<div>92,567.00</div>	<div>92,567.00</div>	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			<div>86,923.00</div>	<div>89,166.00</div>	<div>89,166.00</div>	d. Number of retirees receiving OPEB benefits			<div>37.00</div>	<div>37.00</div>	<div>37.00</div>
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)																											
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method																													
<div>0.00</div>	<div>0.00</div>	<div>0.00</div>																											
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)																													
<div>0.00</div>	<div>92,567.00</div>	<div>92,567.00</div>																											
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)																													
<div>86,923.00</div>	<div>89,166.00</div>	<div>89,166.00</div>																											
d. Number of retirees receiving OPEB benefits																													
<div>37.00</div>	<div>37.00</div>	<div>37.00</div>																											

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

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

1

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

Yes

2

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

SELF INSURANCE FUND 67

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

200,000.00

b. Unfunded liability for self-insurance programs

0.00

4.

Self-Insurance Contributions

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00	0.00	0.00
75,000.00	75,000.00	75,000.00

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	445.1	436.8	426.8	426.8

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.

Need to settle for 23-24 school year

Negotiations Settled

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

May 21, 2024

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

If Yes, date of Superintendent and CBO certification:

May 10, 2024

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

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Yes	Yes	Yes
394,857	399,125	399125

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		

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Certificated (Non-management) Step and Column Adjustments

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

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Yes	Yes	No
210000	210000	
50.0%	50.0%	2.0%

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?

No	No	No
No	No	No

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	291.2	285.41	275.41	275.41

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

267,417

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

1337085

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?

No

No

No

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:

No

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Step and Column Adjustments

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

No

No

No

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?

No

No

No

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

No

No

No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	47.8	47.9	47.9	47.9

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

Need to settle for 2023-24 still.

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

100500

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

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

No	No	No

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)
--------------------------	----------------------------------	----------------------------------

No	No	No

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

Yes
Jun 25, 2024

S10. LCAP Expenditures

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

Yes

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?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review



**CALIFORNIA COUNTY
SUPERINTENDENTS**

The Common Message

2024-25 May Revision

BASC

Business and Administration
Services Committee

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California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
WestEd

Key Guidance Based on Governor's May Revision

On May 10, 2024, Governor Gavin Newsom released the May Revision for the proposed 2024-25 State Budget. The deficit has been adjusted both up and down since his January Budget Proposal, recognizing further declines in state revenues and the Legislature's "early action solutions," resulting in the governor now projecting a \$27.6 billion state deficit. The governor is addressing the state's challenges through reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals.

Major funding provisions in the 2024-25 Governor's May Revision are as follows:

- The funded COLA to the [Local Control Funding Formula](#) (LCFF), special education and several other categorical programs outside the LCFF is 1.07 percent.
- The May Revision includes several proposals to address chronic absenteeism and lost instructional time, including the following (see [Attendance Recovery and Instructional Continuity](#) and [Learning Recovery Emergency Block Grant](#) below for further details):
 - Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
 - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA when emergency school closures last five days or more.
 - Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.
- No cost-of-living adjustment (COLA) is provided for the California State Preschool Program, pursuant to Chapter 41, Statutes of 2023. Instead, the budget maintains funding to implement the current negotiated agreement between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2025-26.
- The May Revision proposes to pause the expansion of slots in the child care programs administered by the Department of Social Services (DSS). As a result, DSS has notified tentative 2024-25 General Child Care and Development Program (CCTR) expansion awardees that there is insufficient funding to support 2024-25 CCTR expansion awards under the May Revision proposal; that the DSS will not be issuing CCTR expansion contracts or awards until further notice; and that DSS will communicate any status changes in the future.
- An elimination of planned increased investments in the 2025-26 and 2026-27 fiscal years to fund preschool inclusivity. Providers will still be required to serve at least 5% of students with disabilities.
- The May Revision proposed an increase of \$395 million to the Green School Bus Grant Program for the 2024-25 year and a reduction in the remaining out-year budget commitment to support this program, from \$500 million to roughly \$105 million.

Approximately \$254 million from unused Inclusive Early Education Expansion Program Grant and other unspent funds will be used to support this program.

- The reduction of \$60.2 million in one-time support for the Golden State Teacher Grant Program. This reduction is subject to change as the DOF received updated program expenditure information after the release of the May Revision.
- The May Revision eliminates the \$375 million proposed in the January Governor's Budget for the School Facility Program.
- The May Revision proposes to eliminate the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25. The Governor's Budget proposed delaying the \$550 million to 2025-26, which was adopted as part of the budget early action in AB 106; the May Revision proposes eliminating the planned out-year investment.

Although the Governor's May Revision fully funds the COLA and avoids cuts to most ongoing education programs, LEAs should remain aware of the estimated \$26.7 billion state budget deficit for the 2024-25 fiscal year. The May Revision addresses deficits through an \$8.8 billion accounting shift (see [Proposition 98 Risk Factors](#) below) and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g., Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Finally, the cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.

Local Control Funding Formula

The Governor's Budget includes a 1.07% COLA to the LCFF. When combined with population adjustments and continued reliance on one-time funding, LCFF funding is approximately \$629 million higher for the 2024-25 fiscal year.

To fully fund the LCFF and maintain the level of current-year apportionments, the May Revision proposes withdrawing approximately \$5.8 billion from the Public School System Stabilization Account (PSSSA) for 2023-24 and another \$2.6 billion for 2024-25. However, this was modified by the May 27, 2024, agreement between the Governor and the California Teachers Association (CTA); see [Proposition 98 Risk Factors](#) below.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA. All LEAs should continue to develop multiple financial projection scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Attendance Recovery and Instructional Continuity

The Governor's Budget proposes statutory changes to allow school districts and classroom-based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time.

The intent behind the attendance recovery proposal is to (1) offset student absences and mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools, and (2) provide attendance and instructional opportunities outside of the regular school day. The intent of the instructional continuity proposal is to facilitate continuity of learning during events that disrupt regular classroom instruction (e.g., emergencies). Highlights of the proposals are as follows:

Attendance Recovery

- In the May Revision, the governor proposed to delay implementation of the attendance recovery proposal until July 1, 2025.
- ADA recovery is capped at the lesser of the number of absences a student has accrued during the school year or 15 days and may be claimed in 15-minute increments of instruction when a student is under the immediate supervision and control of a certificated employee and engaged in educational activities that are substantially equivalent in quality and content to what the student would receive in their regular classroom.
- ADA is credited to a student as a full day of attendance once the student has met the minimum daily instructional minute requirement for their grade span.
- Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
- Expanded Learning Opportunity Program (ELOP) funds may be used if a certificated staff member of the district or charter school is providing instruction and that instruction is substantially equivalent in quality and content to what the pupil would otherwise receive as part of their regular classroom-based instructional program.
- Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Instructional Continuity

- The proposed implementation date of the instructional continuity proposal is fiscal year 2024-25.
- An instructional continuity program is capped at 15 days per school year unless it is medically necessary or a student is unable to attend due to an emergency situation. The May Revision eliminates the broader exemption for students experiencing significant personal difficulties that directly affect their ability to attend school.
- Instructional content must be substantially equivalent to what a student would receive in their regular classroom-based instructional program.
- A signed parental agreement is required and can be initiated at any time.

Beginning in fiscal year 2025-26, the instructional continuity proposal removes the distinction between short-term and long-term independent study by striking the references to independent study being offered for more than 14 days or less than 15 days (e.g., written agreement timeline).

When submitting J-13A requests for school closures and material decreases in ADA that occur after July 1, 2025, LEAs must certify that, as part of instructional continuity, they offered all affected pupils in-person or remote instruction within the home LEA, or support to enroll in or be temporarily assigned to another LEA, no later than five calendar days after the first day of a school closure or material decrease in attendance.

- In fiscal year 2024-25, LEAs that submit a Form J-13A request are required to adopt a plan to offer remote instruction through either an instructional continuity (IC) program or independent study within five calendar days of a school closure or material decrease in attendance.

Equity Multiplier and Local Accountability Plan

Equity multiplier funds are calculated based on school sites with prior year “nonstability rates” greater than 25 percent and prior year socioeconomically disadvantaged pupil rates of greater than 70 percent. Funding is allocated per unit based on the school site’s total prior year adjusted cumulative enrollment.

- **School site** is defined as an individual school in an eligible LEA and does not include the district office.
- **Nonstability Rate** means the percentage of pupils who are either enrolled for less than 245 continuous days between July 1 and June 30 of the prior school year or who exited a school between July 1 and June 30 of the prior school year due to truancy, expulsion, or for unknown reasons and without stable subsequent enrollment at another school, as identified in the stability rate data file.
- **Per-unit funding amount** is based on total statewide eligible enrollment and the amount of funds available, as reported in the stability rate data file.

Statutory proposed **changes to the equity multiplier at the May Revision** include:

- The definition of a school site is clarified to exclude a district office from individual schools in an eligible LEA.
- An eligible school site shall not receive funding of less than fifty thousand dollars (\$50,000); the May Revision adjusts this minimum funding amount by applying a COLA to this minimum.
- A school site deemed eligible based on prior-year data shall be deemed ineligible if the school site has closed in the year in which the funds are allocated.
- Unspent funds from any fiscal year provided to an LEA with a school site that has closed would be returned to the CDE. LEAs must report the total amount of unspent funds in accordance with instructions and forms prescribed and furnished by the superintendent of public instruction (SPI).

Learning Recovery & Arts and Music Block Grants

The January Governor's Budget proposed new restrictions on LREBG expenditures. The proposal would require that LREBG expenditures be evidence-based as defined in federal law, and that they be based on a formal needs assessment that identifies the students who most need learning recovery. It targets services toward those students.

The May Revision eliminates the reference to these new provisions applying to unencumbered funds as of July 1, 2024, and instead clarifies that the new requirements apply to the use and expenditure of LREBG funds for the 2025-26, 2026-27 and 2027-28 school years. The LREBG needs assessment and planned expenditures would need to be included in the local control and accountability plan (LCAP) for July 1, 2025, through June 30, 2028. The CDE would be required to update the LCAP instructions accordingly by January 31, 2025.

Arts, Music & Instructional Materials Discretionary Block Grant (AMIMDBG)

The May Revision makes one technical adjustment to the AMIMDBG. Current law states that these funds are "available for encumbrance through June 30, 2025." The May Revision changes the code to state that the funds are "available for expenditure through June 30, 2026." In addition, the proposed change states that LEAs must report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

A-G Completion Improvement Grant

The May Revision makes one technical adjustment to the A-G Completion Grants. Current law states that these funds are “available for **encumbrance or expenditure** through June 30, 2026.” The May Revision changes the code to state that the funds are “available for **expenditure** through June 30, 2026.” The May revision also added a requirement for LEAs to report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

Expanded Learning Opportunities Program

The May Revision proposes new expenditure deadlines for both prior year ELOP funds and for future ELOP allocations. Under the proposal, any encumbered 2021-22 and 2022-23 ELOP funds must be expended by September 30, 2024. In addition, starting with the 2023-24 ELOP allocation, LEAs will have two fiscal years to expend the funds, meaning that the 2023-24 allocation would have to be expended by June 30, 2025, and the 2024-25 allocation would have to be expended by June 30, 2026, etc. Any funds not expended by the applicable deadline “shall be returned to the state.” Finally, there is legislative intent language that specifies, starting in 2025-26, “school districts and charter schools shall annually declare their operational intent to run the Expanded Learning Opportunities Program,” meaning that LEAs will need to opt in to the program to receive funding starting in 2025-26 if this intent language becomes law.

Planning Factors for 2024-25 and MYPs

Key planning factors for LEAs to include in their 2024-25 adopted budgets and multiyear projections (MYPs) based on the latest information available are listed below.

Planning Factor	2024-25	2025-26	2026-27
Cost of Living Adjustment (COLA)			
LCFF COLA	1.07%	2.93%	3.08%
Special Education COLA	1.07%	2.93%	3.08%

Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.60%	28.00%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72
Minimum Wage	\$16.50 ¹	\$17.00 ²	\$17.40 ³
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to- adult ratio ⁴	\$3,077	\$3,167	\$3,264
Mandated Block Grant			
Districts			
K-8 per ADA	\$38.21 ⁵	\$39.33 ^{5,6}	\$40.54 ^{5,6}
9-12 per ADA	\$73.62	\$75.78 ⁶	\$78.11 ⁶
Charters			
K-8 per ADA	\$20.06 ⁵	\$20.65 ^{5,6}	\$21.29 ^{5,6}
9-12 per ADA	\$55.76	\$57.39 ⁶	\$59.16 ⁶

¹Effective January 1, 2025.

²Effective January 1, 2026.

³Effective January 1, 2027.

⁴This ratio will decrease to 10-to-1 in 2025-26.

⁵These rates do not include the \$25 million proposed in the Governor's Budget for the cost of training to support mandated literacy screenings.

⁶These rates are calculated based on preliminary COLA projections.

Reserves and Reserve Cap

According to the SPI's letter, distributed on March 7, 2024, "the statutory limitation on school district reserves continues to be in effect for the 2024–25 budget period, pursuant to Education Code (EC) Section 42127.01(e)".

The Governor's May Revision includes significant withdrawals from the PSSSA, which serves as the state's budget reserve for K-14 schools. Specifically, there are proposed withdrawals of \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25. Under the proposed revised budget, the PSSSA balance for 2023-24 is projected to be \$2.6 billion, which would make the reserve cap inoperative for 2024-25.

However, since the state budget will not be adopted until after district budgets are adopted, districts are advised to adhere to the 10 percent cap during this original budget cycle. After the state budget is approved, if the PSSSA withdrawals are enacted as outlined, the 10 percent reserve cap may be lifted at the 45-day budget revision.

Proposition 98 Risk Factors

On May 27, 2024, the governor and the CTA reached an agreement that would withdraw the accounting shift proposed in the May Revision and replace it with an alternative solution that changes the scoring of Proposition 98, suspends Proposition 98 in the current year, and adds a maintenance factor to be paid back to education in the future. The Legislature must either concur with this agreement or negotiate an alternate solution.

LEAs should be aware of the following risks if the proposed alternative solution is accepted:

- Cash deferrals. For example, possibly deferring the June 2025 apportionment to July 2025.
- Maintenance factor repaid through a restricted program.
- Possible reductions to existing programs or reductions in expansions to existing programs.
- The possible rescinding of unallocated grants.
- Creating a long-term obligation to education that could lead to future reductions.

How we got to this point

California revenues depend on three major tax revenue sources: sales, corporate, and personal. Of the three tax types, personal income tax is the most volatile. Over the last several years, California has seen significant revenue volatility, which resulted in the 2021 and 2022 budget acts showing higher growth assumptions than achieved, creating a misalignment between expenditures and revenues.

In 2022-23 and 2023-24, the revenue shortfall resulted in an \$8.8 billion overpayment of Proposition 98. To address the overpayment, in January and May the governor proposed an accounting shift. In essence, the governor's proposal financed payments it had already made to schools by creating internal borrowing that would be repaid in future years. The repayment would have been recognized gradually over five years, beginning in 2025-26. The May 27, 2024 agreement with CTA changes this approach.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2024-25 budget and multiyear projection. The information provided for fiscal year 2024-25 and beyond includes the latest known proposals and projections to assist with multiyear planning. LEAs face near- and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that each LEA continually assess its individual situation, work closely with its COE, and plan accordingly to maintain fiscal solvency and educational program integrity.