



REDWOOD CITY SCHOOL DISTRICT

2024-25 Proposed Budget

Public Hearing
June 20, 2024

Scheduled Adoption
June 26, 2024

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DISTRICT OVERVIEW

Redwood City is located in San Mateo County and is home to approximately 82,000 people. This 150-year-old community is 25 miles south of San Francisco and about 27 miles north of San Jose, roughly between Interstate I-280 and Highway 101. It is approximately 19 square miles in land area with a mean elevation of 15 feet above sea level. With its ideal weather and close proximity to California’s most beautiful beaches and redwood forests, Redwood City is fast becoming a major entertainment destination of the peninsula and beyond, with music, festivals, theater, movies, dance, and crafts, as well as many family activities to enjoy. Redwood City School District is a pre-K-8 district comprised of 10 elementary schools and 2 middle schools. The district office is located at 750 Bradford Street, Redwood City, CA 94063, (650) 423-2200.

Board of Education

Janet Lawson, President	jlawson@rcsdk8.net
Mike Wells, Vice-President	mwells@rcsdk8.net
Alisa MacAvoy, Clerk	amacavoy@rcsdk8.net
David Weekly, Member	dweekly@rcsdk8.net
Cecilia I. Marquez, Member	cmarquez@rcsdk8.net

Administration

John R. Baker, Ed.D., Superintendent	jbaker@rcsdk8.net
Rick Edson, Chief Business Official	redson@rcsdk8.net
Anna Herrera, Assistant Superintendent	aherrera@rcsdk8.net
Wendy Kelly, Deputy Superintendent	wkelly@rcsdk8.net

SCHOOLS IN REDWOOD CITY SCHOOL DISTRICT

Adelante Selby Spanish Immersion (PreK-5)

170 Selby Lane
Atherton, CA 94027
Principal: Warren Sedar
Phone: (650) 368-3996
Enrollment: 556

Clifford Elementary (PreK-8)

225 Clifford Avenue
Redwood City, CA 94062
Principal: Kristy Jackson
Phone: (650) 366-8011
Enrollment: 673

Roy Cloud Elementary (K-8)

3790 Red Oak Way
Redwood City, CA 94061
Principal: Melissa Bowdoin
Phone: (650) 369-2264
Enrollment: 615

Henry Ford Elementary (K-5)

2498 Massachusetts Avenue
Redwood City, CA 94061
Principal: Jennifer Knopf
Phone: (650) 368-2981
Enrollment: 458

Garfield Elementary (K-8)

3600 Middlefield Road
Menlo Park, CA 94025
Principal: Lupe Torres-Khalil
Phone: (650) 369-3759
Enrollment: 395

Hoover Elementary (PreK-8)

701 Charter Street
Redwood City, CA 94063
Principal: Lupe Guzman
Phone: (650) 366-8415
Enrollment: 638

John F. Kennedy Middle School (6-8)

2521 Goodwin Avenue
Redwood City, CA 94061
Principal: Chandra Leonardo
Phone: (650) 365-4611
Enrollment: 751

McKinley Institute of Tech (6-8)

400 Duane Street
Redwood City, CA 94062
Principal: Susana Garcia Fernandez
Phone: (650) 366-3827
Enrollment: 445

North Star Academy (3-8)

400 Duane Street
Redwood City, CA 94062
Principal: Erin Kekos
Phone: (650) 482-5973
Enrollment: 527

Orion Alternative and Mandarin Immersion (PreK-5)

555 Avenue del Ora
Redwood City, CA 94062
Principal: Winnie Wong
Phone: (650) 365-8320
Enrollment: 461

Roosevelt Elementary (K-8)

2223 Vera Avenue
Redwood City, CA 94061
Principal: Tina Mercer
Phone: (650) 369-5597
Enrollment: 453

Taft Elementary (PreK-5)

903 10th Avenue
Redwood City, CA 94063
Principal: David Camarena
Phone: (650) 369-2589
Enrollment: 341

The enrollment count was based on the October 2023 CALPADS report (certified); does not include RCSD students attending Non-Public schools.

MISSION, VISION, AND BELIEFS

Mission:

RCSD creates a safe and supportive, inspirational and rigorous, joyful and inclusive environment for all learners.

Vision:

RCSD will be a thriving, dynamic, innovative, and nurturing community where each student realizes their unique gifts and strengths to achieve high intellectual performances for personal and academic success.

Beliefs:

Children learn and succeed...

- ❖ in a safe environment with challenging and enriching instruction.
- ❖ when all students and staff are held to high expectations.
- ❖ when each of us supports their intellectual, physical, social and emotional development.
- ❖ when they have caring adults in their lives.
- ❖ in a community that respects diverse backgrounds and treats everyone equitably.
- ❖ when their ideas and involvement are encouraged and respected.
- ❖ when families actively support their learning.
- ❖ when we work in partnership with families and community.
- ❖ when all employees are highly qualified, valued and respected.
- ❖ when each of us acts on the conviction that every child can and will learn.

2024-25 PROPOSED BUDGET ASSUMPTIONS

Assumptions - 2024-25 Proposed Budget	23-24	24-25	25-26	26-27
District Enrollment	6,331	6,274	6,243	6,193
Average Daily Attendance (ADA)	93.21%	93.92%	93.95%	93.95%
Unduplicated Pupil Percentage (UPP)	60.94%	61.13%	60.65%	60.32%
Local Control Funding Formula (LCFF) COLA	8.22%	1.07%	2.93%	3.08%
LCFF COLA Augmentation	0%	0%	0%	0%
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	26.68%	27.05%	27.60%	28.00%
Step and Column	1.50%	1.50%	1.50%	1.50%
Property Tax Increase	5.00%	5.00%	5.00%	5.00%
Consumer Price Index	3.33%	3.10%	2.86%	2.87%

GENERAL FUND 01 COMBINED - REVENUE, EXPENDITURES, & CHANGES

FUND 01 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE 24-25 Proposed Budget

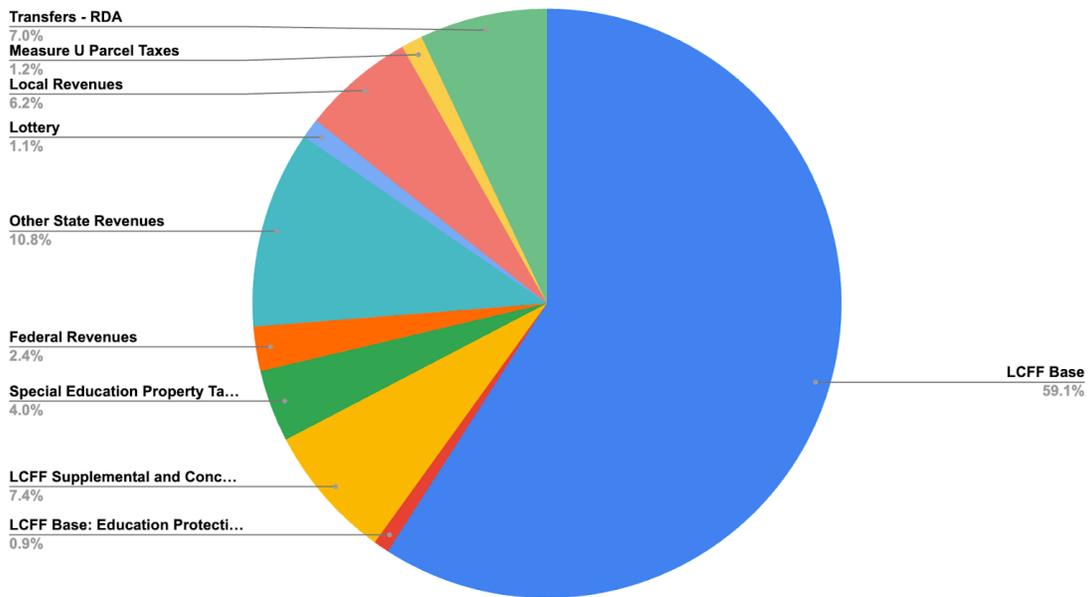
	Adopted Budget 23-24	First Interim 23-24	Second Interim 23-24	Estimated Actuals 23-24	Proposed Budget 24-25	Difference
A) REVENUES						
LCFF Sources	\$93,040,107	\$94,623,840	\$95,648,978	\$95,867,999	\$98,908,439	\$3,040,440
Federal Revenues	5,552,977	5,494,569	5,560,413	5,584,589	3,387,403	-2,197,186
Other State Revenues	10,093,853	16,552,269	17,242,568	17,491,193	16,528,778	-962,415
Local Revenues	8,919,920	10,709,139	12,295,424	13,092,448	10,165,439	-2,927,009
TOTAL REVENUES	\$117,606,857	\$127,379,817	\$130,747,383	\$132,036,229	\$128,990,059	-\$3,046,170
B) EXPENDITURES						
Certificated Salaries	\$52,411,661	\$52,722,122	\$51,782,607	\$53,046,422	\$53,034,842	-\$11,580
Classified Salaries	23,014,239	25,451,359	24,266,473	26,616,719	25,727,067	-889,652
Employee Benefits	35,671,790	35,604,094	35,299,221	36,301,323	36,687,522	386,199
Books and Supplies	4,647,092	6,754,130	6,478,765	6,497,453	3,049,909	-3,447,544
Services and Operating Expenses	26,255,581	30,879,137	32,673,562	33,331,184	25,157,917	-8,173,267
Capital Outlay	0	0	0	0	0	0
Other Outgo	560,154	550,154	550,154	380,154	419,478	39,324
Direct Support/Indirect Costs	(564,281)	(553,074)	(559,123)	(559,123)	(635,296)	-76,173
TOTAL EXPENDITURES	\$141,996,236	\$151,407,922	\$150,491,659	\$155,614,132	\$143,441,439	-\$12,172,693
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,389,379)	(24,028,105)	(19,744,276)	(23,577,903)	(14,451,380)	9,126,523
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$14,300,000	\$14,300,000	\$9,300,000	\$9,300,000	\$9,625,000	325,000
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$14,300,000	\$14,300,000	\$9,300,000	\$9,300,000	\$9,625,000	325,000
E) NET INCREASE (DECREASE) IN FUND BALANCE	(10,089,379)	(9,728,105)	(10,444,276)	(14,277,903)	(4,826,380)	9,451,523
F) BEGINNING FUND BALANCE	\$33,768,214	\$33,768,214	\$34,570,512	\$34,570,512	\$20,292,609	-\$14,277,903
G) ENDING FUND BALANCE	\$23,678,835	\$24,040,109	\$24,126,236	\$20,292,609	\$15,466,229	-\$4,826,380

GENERAL FUND REVENUE

REDWOOD CITY SCHOOL DISTRICT GENERAL FUND 01 SOURCES OF REVENUE 24-25 Proposed Budget

Revenue Category	Amount	% of Total
LCFF Base	\$81,958,843	59.08%
LCFF Base: Education Protection Account	1,192,598	0.86%
LCFF Supplemental and Concentration	10,272,560	7.41%
Special Education Property Taxes	5,484,438	3.95%
Federal Revenues	3,387,403	2.44%
Other State Revenues	14,996,815	10.81%
Lottery	1,531,963	1.10%
Local Revenues	8,545,895	6.16%
Measure U Parcel Taxes	1,619,544	1.17%
Transfers - RDA	9,725,000	7.01%
Total Revenue	\$138,715,059	100.0%

RCSD Fund 01 Revenue

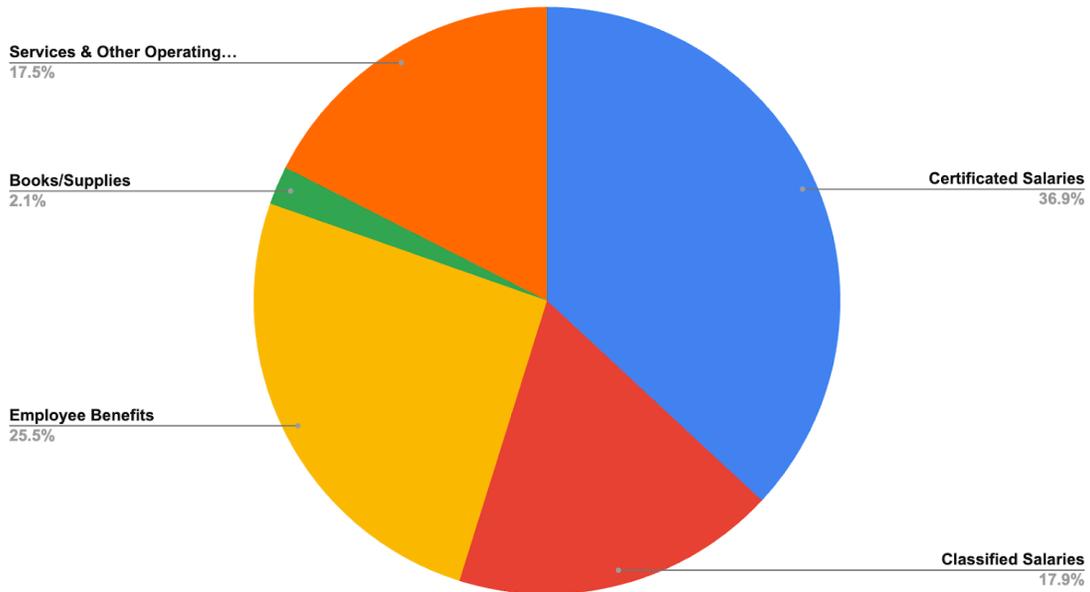


GENERAL FUND EXPENDITURES

GENERAL FUND 01 EXPENDITURES 24-25 Proposed Budget

Expenditures Category	Amount	% of Total
Certificated Salaries	\$53,034,842	36.97%
Classified Salaries	25,727,067	17.94%
Employee Benefits	36,687,522	25.58%
Books/Supplies	3,049,909	2.13%
Services & Other Operating Expenses	25,157,917	17.54%
Other Outgo/Direct & Indirect Costs/Transfer-out	(215,818)	-0.15%
Total Expenditures	143,441,439	100.00%

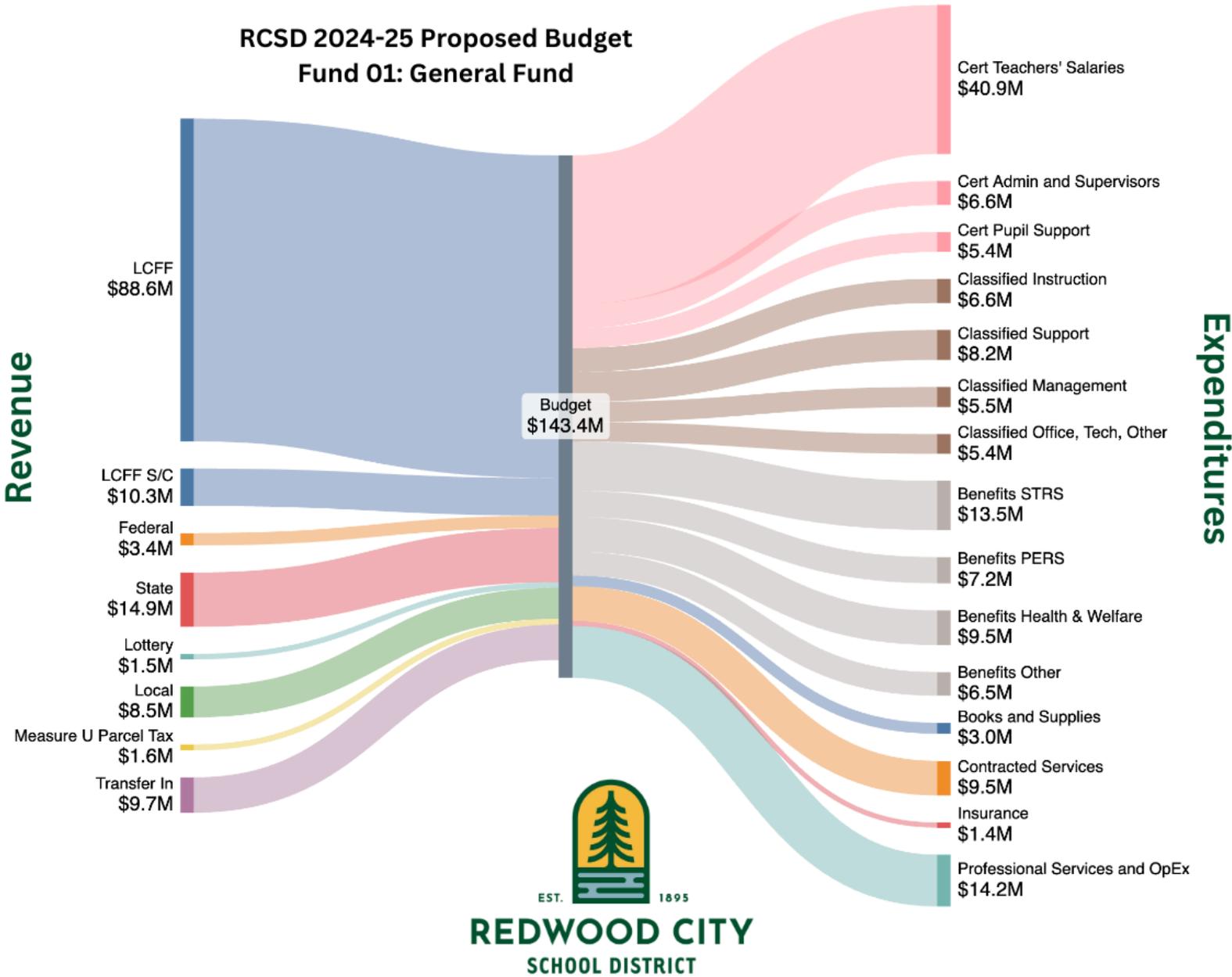
RCSD Fund 01 Expenses



80% of expenditures are for employee compensation and benefits.

GENERAL FUND SNAPSHOT PROPOSED BUDGET

**RCSD 2024-25 Proposed Budget
Fund 01: General Fund**



MULTI-YEAR PROJECTIONS

24-25 Proposed Budget	2023-24 (EA)	2024-25	2025-26	2026-27
REVENUES				
Local Control Funding Formula (LCFF including S/C)	\$95,867,999	\$98,908,439	\$102,901,419	\$107,474,471
Federal Revenues	\$5,584,589	\$3,387,403	\$3,533,724	\$3,637,943
Other State/Local Revenues	30,583,641	26,694,217	27,110,541	27,400,166
Transfers In/Other Sources & Transfers Out/Other Uses	9,300,000	9,725,000	0	0
TOTAL REVENUES	\$141,336,229	\$138,715,059	\$133,545,684	\$138,512,580
Expenditures				
Salaries & Benefits	\$115,964,464	\$115,449,431	\$115,338,676	\$117,651,111
Books/Supplies & Outlay	6,497,453	3,049,909	2,914,574	3,004,342
Services & Operating Expenses	33,331,184	25,157,917	24,864,153	25,594,325
Other Outgo & Indirect Costs	-178,969	-215,818	-221,516	-228,405
<i>Fiscal Stabilization Plan</i>			-7,500,000	-4,850,000
TOTAL EXPENDITURES	\$155,614,132	\$143,441,439	\$135,395,886	\$141,171,373
Current Year Increase/Decrease In Fund Balance	-\$14,277,903	-\$4,726,380	-\$1,850,202	-\$2,658,793
Beginning Balance	\$34,570,512	\$20,292,609	\$15,566,229	\$13,716,027
Ending Balance	\$20,292,609	\$15,566,229	\$13,716,027	\$11,057,234
Components of Ending Balance	2023-24	2024-25	2025-26	2026-27
Revolving Cash/Stores/Prepaid	80,000	80,000	80,000	80,000
Restricted Ending Balance	14,554,232	11,082,509	9,289,002	6,558,141
Assigned	989,953	100,000	150,000	150,000
Board Reserve Goal (Goal 3%)	0	0	0	0
Reserve for Economic Uncertainty (3%)	4,668,424	4,303,243	4,061,877	4,235,141
Unassigned/Unappropriated Ending Balance	\$0	\$477	\$135,148	\$33,951
Ending Balance	\$20,292,609	\$15,566,229	\$13,716,027	\$11,057,234

SUMMARY OF OTHER FUNDS

Other Funds: Fund Balance	Adopted Budget 23-24	First Interim 23-24	Second Interim 23-24	Estimated Actuals 23-24	Proposed Budget 24-25	Difference
Fund 12: Child Development	\$1,112,602	\$923,812	\$923,812	\$923,812	\$923,812	\$0
Fund 13: Cafeteria	4,458,571	3,840,664	3,818,881	3,818,881	2,310,341	-1,508,540
Fund 14: Deferred Maintenance	0	0	0	0	0	0
Fund 21: Building (Bond)	90,361,082	88,311,150	89,360,079	88,796,930	88,411,961	-384,969
Fund 25: Capital Facilities	17,399,069	18,576,201	\$23,576,201	23,763,959	17,879,463	-5,884,496
Fund 35: County Facilities Fund	\$4,263,463	8,179,462	11,435,615	\$23,098,425	\$23,198,425	100,000
Fund 40: Capital Outlay	\$1,799,544	\$1,740,544	\$1,746,378	\$1,746,378	\$1,687,378	-\$59,000

**CHILD DEVELOPMENT FUND – FUND 12
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Proposed Budget**

	Adopted Budget 23-24	First Interim 23-24	Second Interim 23-24	Estimated Actuals 23-24	Proposed Budget 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	6,182,999	6,847,546	6,847,546	6,847,546	6,747,614	-99,932
Local Revenues	700,596	373,295	373,295	373,295	271,201	-102,094
TOTAL REVENUES	\$6,883,595	\$7,220,841	\$7,220,841	\$7,220,841	\$7,018,815	-\$202,026
B) EXPENDITURES						
Certificated Salaries	\$2,168,639	\$1,946,277	\$1,851,525	\$1,860,240	\$1,990,029	\$129,789
Classified Salaries	1,626,040	1,815,222	1,889,260	1,889,260	2,080,502	191,242
Employee Benefits	1,775,293	1,838,780	1,873,061	1,874,958	2,052,291	177,333
Books and Supplies	417,717	406,760	359,597	348,985	178,430	-170,555
Services and Operating Expenses	475,352	1,003,020	1,038,743	1,038,743	316,275	-722,468
Capital Outlay	0	0	0	0	0	0
Other Outgo	420,554	399,572	397,445	397,445	401,288	3,843
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	\$6,883,595	\$7,409,631	\$7,409,631	\$7,409,631	\$7,018,815	-\$390,816
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	-\$188,790	-\$188,790	-\$188,790	\$0	\$188,790
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	-\$188,790	-\$188,790	-\$188,790	\$0	\$188,790
F) BEGINNING FUND BALANCE	\$1,112,602	\$1,112,602	\$1,112,602	\$1,112,602	\$923,812	-\$188,790
G) ENDING FUND BALANCE	\$1,112,602	\$923,812	\$923,812	\$923,812	\$923,812	\$0

CAFETERIA FUND – FUND 13
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUND 13
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Proposed Budget

	Adopted Budget 23-24	First Interim 23-24	Second Interim 23-24	Estimated Actuals 23-24	Proposed Budget 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	3,541,582	3,541,582	3,354,760	3,354,760	2,696,889	-657,871
Other State Revenues	2,884,237	3,099,175	2,924,164	2,924,164	2,114,938	-809,226
Local Revenues	35,439	35,439	134,286	134,286	50,973	-83,313
TOTAL REVENUES	\$6,461,258	\$6,676,196	\$6,413,210	\$6,413,210	\$4,862,800	-\$1,550,410
B) EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	1,708,242	1,989,431	1,989,431	1,989,431	2,132,919	143,488
Employee Benefits	868,459	971,023	971,023	971,023	1,527,613	556,590
Books and Supplies	241,862	671,738	431,800	431,800	2,172,800	1,741,000
Services and Operating Expenses	2,941,355	2,941,355	2,941,355	2,941,355	204,000	-2,737,355
Capital Outlay	0	0	0	0	100,000	100,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	143,727	162,943	161,678	161,678	234,008	72,330
TOTAL EXPENDITURES	\$5,903,645	\$6,736,490	\$6,495,287	\$6,495,287	\$6,371,340	-\$123,947
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$557,613	-\$60,294	-\$82,077	-\$82,077	-\$1,508,540	-\$1,426,463
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$557,613	-\$60,294	-\$82,077	-\$82,077	-\$1,508,540	-\$1,426,463
F) BEGINNING FUND BALANCE	\$3,900,958	\$3,900,958	\$3,900,958	\$3,900,958	\$3,818,881	-\$82,077
G) ENDING FUND BALANCE	\$4,458,571	\$3,840,664	\$3,818,881	\$3,818,881	\$2,310,341	-\$1,508,540

DEFERRED MAINTENANCE FUND – FUND 14
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUND 14
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Proposed Budget

	Adopted Budget 23-24	First Interim 23-24	Second Interim 23-24	Estimated Actuals 23-24	Proposed Budget 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	0	0	0	0	0	0
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$0
B) EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	79,723	79,723	79,723	79,723	88,783	9,060
Employee Benefits	31,337	31,337	31,337	31,337	48,758	17,421
Books and Supplies	15,539	15,539	15,539	15,539	15,539	0
Services and Operating Expenses	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	\$126,599	\$126,599	\$126,599	\$126,599	\$153,080	\$26,481
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-\$126,599	-\$126,599	-\$126,599	-\$126,599	-\$153,080	-\$26,481
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$126,599	\$126,599	\$126,599	\$126,599	\$153,080	\$26,481
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$126,599	\$126,599	\$126,599	\$126,599	\$153,080	\$26,481
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0
F) BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0
G) ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0

BUILDING FUND/BOND FUND – FUND 21
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUND 21
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Proposed Budget

	Adopted Budget 23-24	First Interim 23-24	Second Interim 23-24	Estimated Actuals 23-24	Proposed Budget 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	200,000	761,010	3,170,000	3,170,000	3,710,000	540,000
TOTAL REVENUES	\$200,000	\$761,010	\$3,170,000	\$3,170,000	\$3,710,000	\$540,000
B) EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	141,164	141,164	143,021	143,020	251,768	108,748
Employee Benefits	54,460	54,460	54,685	54,684	127,126	72,442
Books and Supplies	0	54,379	54,379	51,282	0	-51,282
Services and Operating Expenses	14,000	152,425	252,525	252,196	133,855	-118,341
Capital Outlay	0	2,418,139	3,676,017	4,242,594	3,582,220	-660,374
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	\$209,624	\$2,820,567	\$4,180,627	\$4,743,776	\$4,094,969	-\$648,807
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
	-\$9,624	-\$2,059,557	-\$1,010,627	-\$1,573,776	-\$384,969	\$1,188,807
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE						
	-\$9,624	-\$2,059,557	-\$1,010,627	-\$1,573,776	-\$384,969	\$1,188,807
F) BEGINNING FUND BALANCE						
	\$90,370,706	\$90,370,706	\$90,370,706	\$90,370,706	\$88,796,930	-\$1,573,776
G) ENDING FUND BALANCE						
	\$90,361,082	\$88,311,150	\$89,360,079	\$88,796,930	\$88,411,961	-\$384,969

**CAPITAL FACILITIES- FUND 25
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 25
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Proposed Budget**

	Adopted Budget 23-24	First Interim 23-24	Second Interim 23-24	Estimated Actuals 23-24	Proposed Budget 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	3,800,000	4,984,632	4,984,632	5,172,390	4,035,044	-1,137,346
TOTAL REVENUES	\$3,800,000	\$4,984,632	\$4,984,632	\$5,172,390	\$4,035,044	-\$1,137,346
B) EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services and Operating Expenses	33,960	41,460	41,460	41,460	41,460	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	\$33,960	\$41,460	\$41,460	\$41,460	\$41,460	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$3,766,040	\$4,943,172	\$4,943,172	\$5,130,930	\$3,993,584	-\$1,137,346
C) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	14,426,599	14,426,599	9,426,599	9,426,599	9,878,080	451,481
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-\$14,426,599	-\$14,426,599	-\$9,426,599	-\$9,426,599	-\$9,878,080	-\$451,481
E) NET INCREASE (DECREASE) IN FUND BALANCE	-\$10,660,559	-\$9,483,427	-\$4,483,427	-\$4,295,669	-\$5,884,496	-\$1,588,827
F) BEGINNING FUND BALANCE	\$28,059,628	\$28,059,628	\$28,059,628	\$28,059,628	\$23,763,959	-\$4,295,669
G) ENDING FUND BALANCE	\$17,399,069	\$18,576,201	\$23,576,201	\$23,763,959	\$17,879,463	-\$5,884,496

**COUNTY SCHOOL FACILITIES FUND– FUND 35
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 35
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Proposed Budget**

	Adopted Budget 23-24	First Interim 23-24	Second Interim 23-24	Estimated Actuals 23-24	Proposed Budget 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	3,879,775	7,065,334	18,559,962	0	-18,559,962
Local Revenues	0	36,224	106,818	275,000	100,000	-175,000
TOTAL REVENUES	\$0	\$3,915,999	\$7,172,152	\$18,834,962	\$100,000	-\$18,734,962
B) EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services and Operating Expenses	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$3,915,999	\$7,172,152	\$18,834,962	\$100,000	-\$18,734,962
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$3,915,999	\$7,172,152	\$18,834,962	\$100,000	-\$18,734,962
F) BEGINNING FUND BALANCE	\$4,263,463	\$4,263,463	\$4,263,463	\$4,263,463	\$23,098,425	\$18,834,962
G) ENDING FUND BALANCE	\$4,263,463	\$8,179,462	\$11,435,615	\$23,098,425	\$23,198,425	\$100,000

**SPECIAL RESERVE FUND FOR CAPITAL PROJECTS – FUND 40
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 40
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Proposed Budget**

	Adopted Budget 23-24	First Interim 23-24	Second Interim 23-24	Estimated Actuals 23-24	Proposed Budget 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	25,000	25,000	30,835	30,835	0	-30,835
TOTAL REVENUES	\$25,000	\$25,000	\$30,835	\$30,835	\$0	-\$30,835
B) EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services and Operating Expenses	0	59,000	59,000	59,000	59,000	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$59,000	\$59,000	\$59,000	\$59,000	\$0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$25,000	-\$34,000	-\$28,165	-\$28,165	-\$59,000	-\$30,835
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$25,000	-\$34,000	-\$28,165	-\$28,165	-\$59,000	-\$30,835
F) BEGINNING FUND BALANCE	\$1,774,544	\$1,774,544	\$1,774,544	\$1,774,544	\$1,746,378	-\$28,165
G) ENDING FUND BALANCE	\$1,799,544	\$1,740,544	\$1,746,378	\$1,746,378	\$1,687,378	-\$59,000

DESCRIPTION	2023-24 Estimated Actuals			2024-25 Proposed Budget			2025-26 PROJECTIONS			2026-27 PROJECTIONS		
	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED
A. REVENUES:												
LCFF Sources	\$90,003,742	\$5,864,257	\$95,867,999	\$93,424,001	\$5,484,438	\$98,908,439	\$97,256,287	\$5,645,132	\$102,901,419	\$101,655,469	\$5,819,002	\$107,474,471
Federal Revenues	100,000	5,484,589	5,584,589	100,000	3,287,403	3,387,403	150,000	3,383,724	3,533,724	150,000	3,487,943	3,637,943
Other State Revenues	1,945,244	15,545,949	17,491,193	2,367,468	14,161,310	16,528,778	2,436,835	14,161,310	16,598,145	2,506,772	14,161,310	16,668,082
Other Local Revenues	1,055,484	9,365,481	10,420,965	1,082,772	5,920,734	7,003,506	1,114,497	6,094,212	7,208,709	1,146,483	6,281,913	7,428,397
Lease Revenues	2,671,483	0	2,671,483	3,161,933	0	3,161,933	3,303,688	0	3,303,688	3,303,688	0	3,303,688
Transfers from Fund 25 - RDA Balance	9,300,000	0	9,300,000	8,000,000	0	8,000,000	0	0	0	0	0	0
Transfer of RDA pass thru revenues		0	0	1,725,000	0	1,725,000	0	0	0	0	0	0
Contributions	(24,653,225)	24,653,225	0	-\$27,037,354	\$27,037,354	\$0	(26,037,354)	26,037,354	0	(26,015,554)	26,015,554	0
TOTAL REVENUES	\$80,422,728	\$60,913,501	\$141,336,229	\$82,823,820	\$55,891,239	\$138,715,059	\$78,223,953	\$55,321,731	\$133,545,684	\$82,746,858	\$55,765,722	\$138,512,580
B. EXPENDITURES:												
Certificated Salaries	\$38,207,999	\$14,838,423	\$53,046,422	\$40,077,819	\$12,957,023	\$53,034,842	\$40,678,986	\$12,304,424	\$52,983,410	\$41,289,171	\$12,488,990	\$53,778,161
Classified Salaries	13,467,363	13,149,356	26,616,719	13,643,321	12,083,746	25,727,067	13,847,971	11,649,406	25,497,377	14,055,690	11,824,147	25,879,837
Employee Benefits	21,076,070	15,225,253	36,301,323	21,641,887	15,045,635	36,687,522	22,275,994	14,581,895	36,857,889	22,962,095	15,031,017	37,993,112
Books & Supplies	3,426,686	3,070,767	6,497,453	1,194,934	1,854,975	3,049,909	1,229,946	1,684,628	2,914,574	1,267,828	1,736,515	3,004,342
Services & Other Operating Expenditures	11,541,868	21,789,316	33,331,184	9,894,024	15,263,893	25,157,917	10,183,919	14,680,234	24,864,153	10,461,940	15,132,385	25,594,325
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	(2,319,140)	2,140,171	(178,969)	(2,373,508)	2,157,690	(215,818)	(2,436,169)	2,214,653	(221,516)	(2,511,933)	2,283,529	(228,405)
Unidentified Fiscal Stabilization Measures							(7,500,000)		(7,500,000)	(4,850,000)		(4,850,000)
TOTAL EXPENDITURES	\$85,400,846	\$70,213,286	\$155,614,132	\$84,078,477	\$59,362,962	\$143,441,439	\$78,280,647	\$57,115,239	\$135,395,886	\$82,674,791	\$58,496,582	\$141,171,373
C. NET INCREASE (DECREASE) IN FUND BALANCE	(4,978,118)	(9,299,785)	(14,277,903)	(1,254,657)	(3,471,723)	(4,726,380)	(56,694)	(1,793,508)	(1,850,202)	72,067	(2,730,861)	(2,658,793)
D. BEGINNING FUND BALANCE	\$10,716,495	\$23,854,017	\$34,570,512	\$5,738,377	\$14,554,232	\$20,292,609	\$4,483,720	\$11,082,509	\$15,566,229	\$4,427,026	\$9,289,002	\$13,716,027
E. ENDING FUND BALANCE	\$5,738,377	\$14,554,232	\$20,292,609	\$4,483,720	\$11,082,509	\$15,566,229	\$4,427,026	\$9,289,002	\$13,716,027	\$4,499,093	\$6,558,141	\$11,057,234
COMPONENTS OF ENDING FUND BALANCE												
a) Designated for:												
Revolving Cash/Stores/Prepays	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000
Legally Restricted/Carryover	0	14,554,232	14,554,232	0	11,082,509	11,082,509	0	9,289,002	9,289,002	0	6,558,141	6,558,141
Assigned for Health Care Reform & Substitute Leave	100,000	0	100,000	100,000	0	100,000	150,000	0	150,000	150,000	0	150,000
Carryover of Unspent Grant	0	0	0	0	0	0	0	0	0	0	0	0
Assigned for Covid-19 Emergency Response	0	0	0	0	0	0	0	0	0	0	0	0
Other Assignments	889,953	0	889,953	0	0	0	0	0	0	0	0	0
Total Designations	\$1,069,953	\$14,554,232	\$15,624,185	\$180,000	\$11,082,509	\$11,262,509	\$230,000	\$9,289,002	\$9,519,002	\$230,000	\$6,558,141	\$6,788,141
b) Reserve:												
Required Minimum Reserve for Economic Uncertainties (3%)	\$4,668,424	\$0	\$4,668,424	\$4,303,243	\$0	\$4,303,243	\$4,061,877	\$0	\$4,061,877	\$4,235,141	\$0	\$4,235,141
Board Mandated Reserve (Goal 3%) (0%, 0%, 0%)	0	0	0	0	0	0	0	0	0	0	0	0
Undesignated/Unassigned Ending Balance	0	0	0	477	0	477	135,149	0	135,149	33,952	0	33,952
Total Reserve	\$4,668,424	\$0	\$4,668,424	\$4,303,720	\$0	\$4,303,720	\$4,197,026	\$0	\$4,197,026	\$4,269,093	\$0	\$4,269,093
Total Reserve as % to Total Expenditures			3.00%			3.00%			3.10%			3.02%
ENDING FUND BALANCE (a + b)	\$5,738,377	\$14,554,232	\$20,292,609	\$4,483,720	\$11,082,509	\$15,566,229	\$4,427,026	\$9,289,002	\$13,716,027	\$4,499,093	\$6,558,141	\$11,057,234

STATEMENT OF REASONS

District: Redwood City Elementary School District
 CDS #: 41-69005

**Adopted Budget
 2024-25 Budget Attachment
 Balances in Excess of Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves
 (Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.)

Combined Assigned and Unassigned/unappropriated Fund Balances		2024-25	Adopted
Form	Fund	Budget	
01	General Fund	\$4,483,719.63	
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	
Total Assigned and Unassigned Ending Fund Balances		\$4,483,719.63	
District Standard Reserve Level			3%
Less District Minimum Reserve for Economic Uncertainties		\$4,303,243	
Total Assigned & Unassigned Ending Balance in Excess of Minimum		\$180,476.63	

Add total of Object Codes 9780/9789/9790 from:
 <- a) Form 01
 <- b) Form 17
 <- Source: Form 01CS Line 10B-4
 <- Source: Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:				
SACS Form	Fund	2024-25	Adopted Budget	Description of Need
01	General Fund	\$80,000.0		Revolving Cash/Stores/Prepaid
01	General Fund	\$100,476.6		Assigned for Health Care Reform & Substitute Leave
<i>Insert Lines above as needed</i>				
Total of Substantiated Needs		\$180,476.63		
Remaining Unsubstantiated Balance		\$0.00		Balance should be Zero
Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.				

STATE REPORTING FORMAT

STANDARDIZED ACCOUNTING CODE STRUCTURE (“SACS”)

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: 750 Bradford Street, Redwood City, CA

Date: 6/14/2024

Adoption Date: 6/26/2024

Signed: _____

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

Public Hearing:

Place: 750 Bradford Street,
Redwood City, CA

Date: 6/20/2024

Time: 7:00pm

Contact person for additional information on the budget reports:

Name: Rick Edson

Title: Chief Business Official

Telephone: (650) 423-2232

E-mail: redson@rcsdk8.net

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	

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 n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	X X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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:

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/26/2024

For additional information on this certification, please contact:

Name: Rick Edson
Title: Chief Business Official
Telephone: (650) 423-2232
E-mail: redson@rcsdk8.net

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2023-24 Estimated Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	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		
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		
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		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

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

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	90,003,742.00	5,864,257.00	95,867,999.00	93,424,001.00	5,484,438.00	98,908,439.00	3.2%
2) Federal Revenue		8100-8299	100,000.00	5,484,589.00	5,584,589.00	100,000.00	3,287,403.00	3,387,403.00	-39.3%
3) Other State Revenue		8300-8599	1,945,244.00	15,545,949.00	17,491,193.00	2,367,468.00	14,161,310.00	16,528,778.00	-5.5%
4) Other Local Revenue		8600-8799	3,726,967.00	9,365,481.00	13,092,448.00	4,244,705.00	5,920,734.00	10,165,439.00	-22.4%
5) TOTAL, REVENUES			95,775,953.00	36,260,276.00	132,036,229.00	100,136,174.00	28,853,885.00	128,990,059.00	-2.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	38,207,999.00	14,838,423.00	53,046,422.00	40,077,819.00	12,957,023.00	53,034,842.00	0.0%
2) Classified Salaries		2000-2999	13,467,363.00	13,149,356.00	26,616,719.00	13,643,321.00	12,083,746.00	25,727,067.00	-3.3%
3) Employee Benefits		3000-3999	21,076,070.00	15,225,253.00	36,301,323.00	21,641,887.00	15,045,635.00	36,687,522.00	1.1%
4) Books and Supplies		4000-4999	3,426,686.00	3,070,767.00	6,497,453.00	1,194,934.00	1,854,975.00	3,049,909.00	-53.1%
5) Services and Other Operating Expenditures		5000-5999	11,541,868.00	21,789,316.00	33,331,184.00	9,894,024.00	15,263,893.00	25,157,917.00	-24.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	360,154.00	20,000.00	380,154.00	369,478.00	50,000.00	419,478.00	10.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,679,294.00)	2,120,171.00	(559,123.00)	(2,742,986.00)	2,107,690.00	(635,296.00)	13.6%
9) TOTAL, EXPENDITURES			85,400,846.00	70,213,286.00	155,614,132.00	84,078,477.00	59,362,962.00	143,441,439.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,375,107.00	(33,953,010.00)	(23,577,903.00)	16,057,697.00	(30,509,077.00)	(14,451,380.00)	-38.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	9,300,000.00	0.00	9,300,000.00	9,725,000.00	0.00	9,725,000.00	4.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,653,225.00)	24,653,225.00	0.00	(27,037,354.00)	27,037,354.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,353,225.00)	24,653,225.00	9,300,000.00	(17,312,354.00)	27,037,354.00	9,725,000.00	4.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,978,118.00)	(9,299,785.00)	(14,277,903.00)	(1,254,657.00)	(3,471,723.00)	(4,726,380.00)	-66.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,914,197.13	23,854,017.30	33,768,214.43	5,738,377.13	14,554,232.30	20,292,609.43	-39.9%
b) Audit Adjustments		9793	802,298.00	0.00	802,298.00	0.00	0.00	0.00	-100.0%

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)			10,716,495.13	23,854,017.30	34,570,512.43	5,738,377.13	14,554,232.30	20,292,609.43	-41.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,716,495.13	23,854,017.30	34,570,512.43	5,738,377.13	14,554,232.30	20,292,609.43	-41.3%
2) Ending Balance, June 30 (E + F1e)			5,738,377.13	14,554,232.30	20,292,609.43	4,483,720.13	11,082,509.30	15,566,229.43	-23.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,554,232.80	14,554,232.80	0.00	11,082,509.80	11,082,509.80	-23.9%
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	989,953.17	0.00	989,953.17	100,476.46	0.00	100,476.46	-89.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,668,423.96	0.00	4,668,423.96	4,303,243.17	0.00	4,303,243.17	-7.8%
Unassigned/Unappropriated Amount		9790	0.00	(.50)	(.50)	.50	(.50)	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	5,738,377.13	14,554,232.30	20,292,609.43				

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			5,738,377.13	14,554,232.30	20,292,609.43				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			5,738,377.13	14,554,232.30	20,292,609.43				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,863,512.00	0.00	12,863,512.00	12,863,513.00	0.00	12,863,513.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,253,900.00	0.00	1,253,900.00	1,192,598.00	0.00	1,192,598.00	-4.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	240,329.00	0.00	240,329.00	252,345.00	0.00	252,345.00	5.0%
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	76,687,936.00	0.00	76,687,936.00	80,522,333.00	0.00	80,522,333.00	5.0%
Unsecured Roll Taxes		8042	1,878,429.00	0.00	1,878,429.00	1,972,350.00	0.00	1,972,350.00	5.0%
Prior Years' Taxes		8043	109,799.00	0.00	109,799.00	115,289.00	0.00	115,289.00	5.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	7,737,378.00	0.00	7,737,378.00	8,124,247.00	0.00	8,124,247.00	5.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			100,771,283.00	0.00	100,771,283.00	105,042,675.00	0.00	105,042,675.00	4.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(10,767,541.00)	0.00	(10,767,541.00)	(11,618,674.00)	0.00	(11,618,674.00)	7.9%
Property Taxes Transfers		8097	0.00	5,864,257.00	5,864,257.00	0.00	5,484,438.00	5,484,438.00	-6.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			90,003,742.00	5,864,257.00	95,867,999.00	93,424,001.00	5,484,438.00	98,908,439.00	3.2%
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	1,589,813.00	1,589,813.00	0.00	1,584,533.00	1,584,533.00	-0.3%
Special Education Discretionary Grants		8182	0.00	179,917.00	179,917.00	0.00	138,192.00	138,192.00	-23.2%
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	94,687.00	94,687.00	0.00	0.00	0.00	-100.0%
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		1,294,371.00	1,294,371.00		965,155.00	965,155.00	-25.4%
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		253,686.00	253,686.00		187,447.00	187,447.00	-26.1%
Title III, Immigrant Student Program	4201	8290		58,104.00	58,104.00		58,104.00	58,104.00	0.0%
Title III, English Learner Program	4203	8290		296,513.00	296,513.00		267,764.00	267,764.00	-9.7%
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	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 NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		109,586.00	109,586.00		86,208.00	86,208.00	-21.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	100,000.00	1,607,912.00	1,707,912.00	100,000.00	0.00	100,000.00	-94.1%
TOTAL, FEDERAL REVENUE			100,000.00	5,484,589.00	5,584,589.00	100,000.00	3,287,403.00	3,387,403.00	-39.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		1,804.00	1,804.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	219,609.00	0.00	219,609.00	226,618.00	0.00	226,618.00	3.2%
Lottery - Unrestricted and Instructional Materials		8560	1,026,153.00	404,425.00	1,430,578.00	1,088,986.00	442,977.00	1,531,963.00	7.1%
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	223,127.00	223,127.00	0.00	0.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590		1,601,665.00	1,601,665.00		1,601,665.00	1,601,665.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	699,482.00	13,314,928.00	14,014,410.00	1,051,864.00	12,116,668.00	13,168,532.00	-6.0%
TOTAL, OTHER STATE REVENUE			1,945,244.00	15,545,949.00	17,491,193.00	2,367,468.00	14,161,310.00	16,528,778.00	-5.5%
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	1,616,734.00	1,616,734.00	0.00	1,619,544.00	1,619,544.00	0.2%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,644,195.00	0.00	2,644,195.00	3,161,933.00	0.00	3,161,933.00	19.6%
Interest		8660	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	782,772.00	7,748,747.00	8,531,519.00	782,772.00	4,301,190.00	5,083,962.00	-40.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,726,967.00	9,365,481.00	13,092,448.00	4,244,705.00	5,920,734.00	10,165,439.00	-22.4%
TOTAL, REVENUES			95,775,953.00	36,260,276.00	132,036,229.00	100,136,174.00	28,853,885.00	128,990,059.00	-2.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	28,670,128.00	11,484,680.00	40,154,808.00	30,514,544.00	10,374,806.00	40,889,350.00	1.8%
Certificated Pupil Support Salaries		1200	3,375,753.00	820,955.00	4,196,708.00	3,042,132.00	651,180.00	3,693,312.00	-12.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,536,402.00	1,350,506.00	6,886,908.00	5,512,799.00	1,255,605.00	6,768,404.00	-1.7%
Other Certificated Salaries		1900	625,716.00	1,182,282.00	1,807,998.00	1,008,344.00	675,432.00	1,683,776.00	-6.9%
TOTAL, CERTIFICATED SALARIES			38,207,999.00	14,838,423.00	53,046,422.00	40,077,819.00	12,957,023.00	53,034,842.00	0.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	921,300.00	6,043,527.00	6,964,827.00	801,193.00	5,797,791.00	6,598,984.00	-5.3%
Classified Support Salaries		2200	5,625,871.00	3,012,629.00	8,638,500.00	4,975,456.00	3,228,763.00	8,204,219.00	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	2,398,720.00	3,052,167.00	5,450,887.00	3,280,068.00	2,208,298.00	5,488,366.00	0.7%
Clerical, Technical and Office Salaries		2400	3,962,308.00	1,004,165.00	4,966,473.00	4,011,045.00	837,269.00	4,848,314.00	-2.4%
Other Classified Salaries		2900	559,164.00	36,868.00	596,032.00	575,559.00	11,625.00	587,184.00	-1.5%
TOTAL, CLASSIFIED SALARIES			13,467,363.00	13,149,356.00	26,616,719.00	13,643,321.00	12,083,746.00	25,727,067.00	-3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,739,455.00	6,523,191.00	13,262,646.00	7,144,955.00	6,317,020.00	13,461,975.00	1.5%
PERS		3201-3202	3,664,242.00	3,651,100.00	7,315,342.00	3,777,400.00	3,388,647.00	7,166,047.00	-2.0%
OASDI/Medicare/Alternative		3301-3302	1,687,833.00	1,225,286.00	2,913,119.00	1,731,648.00	1,127,499.00	2,859,147.00	-1.9%

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	5,861,000.00	2,847,919.00	8,708,919.00	6,090,890.00	3,410,678.00	9,501,568.00	9.1%
Unemployment Insurance		3501-3502	27,617.00	14,736.00	42,353.00	26,864.00	12,609.00	39,473.00	-6.8%
Workers' Compensation		3601-3602	1,598,423.00	920,794.00	2,519,217.00	1,455,548.00	683,721.00	2,139,269.00	-15.1%
OPEB, Allocated		3701-3702	1,073,000.00	0.00	1,073,000.00	1,073,000.00	0.00	1,073,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	424,500.00	42,227.00	466,727.00	341,582.00	105,461.00	447,043.00	-4.2%
TOTAL, EMPLOYEE BENEFITS			21,076,070.00	15,225,253.00	36,301,323.00	21,641,887.00	15,045,635.00	36,687,522.00	1.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,681,965.00	384,711.00	2,066,676.00	92,378.00	384,711.00	477,089.00	-76.9%
Books and Other Reference Materials		4200	56,591.00	10,039.00	66,630.00	41,762.00	0.00	41,762.00	-37.3%
Materials and Supplies		4300	1,625,999.00	2,020,964.00	3,646,963.00	1,035,589.00	1,430,330.00	2,465,919.00	-32.4%
Noncapitalized Equipment		4400	62,131.00	655,053.00	717,184.00	25,205.00	39,934.00	65,139.00	-90.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,426,686.00	3,070,767.00	6,497,453.00	1,194,934.00	1,854,975.00	3,049,909.00	-53.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	91,200.00	11,118,630.00	11,209,830.00	91,200.00	9,363,915.00	9,455,115.00	-15.7%
Travel and Conferences		5200	73,143.00	129,860.00	203,003.00	44,399.00	21,609.00	66,008.00	-67.5%
Dues and Memberships		5300	24,400.00	0.00	24,400.00	20,100.00	0.00	20,100.00	-17.6%
Insurance		5400 - 5450	1,127,245.00	0.00	1,127,245.00	1,357,428.00	0.00	1,357,428.00	20.4%
Operations and Housekeeping Services		5500	3,169,432.00	0.00	3,169,432.00	3,145,657.00	0.00	3,145,657.00	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	649,855.00	340,174.00	990,029.00	548,010.00	325,681.00	873,691.00	-11.8%
Transfers of Direct Costs		5710	(132,750.00)	132,750.00	0.00	(149,630.00)	149,630.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(188,166.00)	62,782.00	(125,384.00)	(204,782.00)	62,782.00	(142,000.00)	13.3%
Professional/Consulting Services and Operating Expenditures		5800	6,428,369.00	10,000,534.00	16,428,903.00	4,690,095.00	5,338,676.00	10,028,771.00	-39.0%
Communications		5900	299,140.00	4,586.00	303,726.00	351,547.00	1,600.00	353,147.00	16.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,541,868.00	21,789,316.00	33,331,184.00	9,894,024.00	15,263,893.00	25,157,917.00	-24.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	20,000.00	20,000.00	0.00	50,000.00	50,000.00	150.0%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	42,388.00	0.00	42,388.00	35,289.00	0.00	35,289.00	-16.7%
Other Debt Service - Principal		7439	317,766.00	0.00	317,766.00	334,189.00	0.00	334,189.00	5.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			360,154.00	20,000.00	380,154.00	369,478.00	50,000.00	419,478.00	10.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,120,171.00)	2,120,171.00	0.00	(2,107,690.00)	2,107,690.00	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	(559,123.00)	0.00	(559,123.00)	(635,296.00)	0.00	(635,296.00)	13.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,679,294.00)	2,120,171.00	(559,123.00)	(2,742,986.00)	2,107,690.00	(635,296.00)	13.6%
TOTAL, EXPENDITURES			85,400,846.00	70,213,286.00	155,614,132.00	84,078,477.00	59,362,962.00	143,441,439.00	-7.8%
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	9,300,000.00	0.00	9,300,000.00	9,725,000.00	0.00	9,725,000.00	4.6%
(a) TOTAL, INTERFUND TRANSFERS IN			9,300,000.00	0.00	9,300,000.00	9,725,000.00	0.00	9,725,000.00	4.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	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	(24,653,225.00)	24,653,225.00	0.00	(27,037,354.00)	27,037,354.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(24,653,225.00)	24,653,225.00	0.00	(27,037,354.00)	27,037,354.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,353,225.00)	24,653,225.00	9,300,000.00	(17,312,354.00)	27,037,354.00	9,725,000.00	4.6%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	90,003,742.00	5,864,257.00	95,867,999.00	93,424,001.00	5,484,438.00	98,908,439.00	3.2%
2) Federal Revenue		8100-8299	100,000.00	5,484,589.00	5,584,589.00	100,000.00	3,287,403.00	3,387,403.00	-39.3%
3) Other State Revenue		8300-8599	1,945,244.00	15,545,949.00	17,491,193.00	2,367,468.00	14,161,310.00	16,528,778.00	-5.5%
4) Other Local Revenue		8600-8799	3,726,967.00	9,365,481.00	13,092,448.00	4,244,705.00	5,920,734.00	10,165,439.00	-22.4%
5) TOTAL, REVENUES			95,775,953.00	36,260,276.00	132,036,229.00	100,136,174.00	28,853,885.00	128,990,059.00	-2.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		47,011,009.00	42,725,679.00	89,736,688.00	46,049,343.00	35,740,733.00	81,790,076.00	-8.9%
2) Instruction - Related Services	2000-2999		15,153,796.00	3,173,506.00	18,327,302.00	14,069,616.00	2,178,919.00	16,248,535.00	-11.3%
3) Pupil Services	3000-3999		5,387,410.00	10,347,372.00	15,734,782.00	5,906,254.00	8,112,522.00	14,018,776.00	-10.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		1,229,864.00	8,019,539.00	9,249,403.00	1,490,683.00	7,490,962.00	8,981,645.00	-2.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,410,480.00	2,154,714.00	8,565,194.00	6,989,637.00	2,142,233.00	9,131,870.00	6.6%
8) Plant Services	8000-8999		9,848,133.00	3,772,476.00	13,620,609.00	9,203,466.00	3,647,593.00	12,851,059.00	-5.6%
9) Other Outgo	9000-9999	Except 7600-7699	360,154.00	20,000.00	380,154.00	369,478.00	50,000.00	419,478.00	10.3%
10) TOTAL, EXPENDITURES			85,400,846.00	70,213,286.00	155,614,132.00	84,078,477.00	59,362,962.00	143,441,439.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,375,107.00	(33,953,010.00)	(23,577,903.00)	16,057,697.00	(30,509,077.00)	(14,451,380.00)	-38.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	9,300,000.00	0.00	9,300,000.00	9,725,000.00	0.00	9,725,000.00	4.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,653,225.00)	24,653,225.00	0.00	(27,037,354.00)	27,037,354.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,353,225.00)	24,653,225.00	9,300,000.00	(17,312,354.00)	27,037,354.00	9,725,000.00	4.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,978,118.00)	(9,299,785.00)	(14,277,903.00)	(1,254,657.00)	(3,471,723.00)	(4,726,380.00)	-66.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,914,197.13	23,854,017.30	33,768,214.43	5,738,377.13	14,554,232.30	20,292,609.43	-39.9%

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	802,298.00	0.00	802,298.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,716,495.13	23,854,017.30	34,570,512.43	5,738,377.13	14,554,232.30	20,292,609.43	-41.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,716,495.13	23,854,017.30	34,570,512.43	5,738,377.13	14,554,232.30	20,292,609.43	-41.3%
2) Ending Balance, June 30 (E + F1e)			5,738,377.13	14,554,232.30	20,292,609.43	4,483,720.13	11,082,509.30	15,566,229.43	-23.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,554,232.80	14,554,232.80	0.00	11,082,509.80	11,082,509.80	-23.9%
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	989,953.17	0.00	989,953.17	100,476.46	0.00	100,476.46	-89.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,668,423.96	0.00	4,668,423.96	4,303,243.17	0.00	4,303,243.17	-7.8%
Unassigned/Unappropriated Amount		9790	0.00	(.50)	(.50)	.50	(.50)	0.00	-100.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	1,619,331.21	391,321.21
6266	Educator Effectiveness, FY 2021-22	377,093.29	31,584.29
6300	Lottery: Instructional Materials	403,011.80	361,277.80
6332	CA Community Schools Partnership Act - Implementation Grant	839,906.00	839,906.00
6500	Special Education	46,951.64	46,951.64
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,105,797.77	2,952,768.77
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	58,107.22	26,417.22
7029	Child Nutrition: Food Service Staff Training Funds	5,694.00	5,098.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,191,495.00	1,191,495.00
7311	Classified School Employee Professional Development Block Grant	12,196.58	12,196.58
7388	SB 117 COVID-19 LEA Response Funds	124,598.00	124,598.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	308,061.76	308,061.76
7435	Learning Recovery Emergency Block Grant	2,008,085.91	36,632.91
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,947,783.92	4,248,081.92
9010	Other Restricted Local	506,118.70	506,118.70
Total, Restricted Balance		14,554,232.80	11,082,509.80

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	179,434.05	179,434.05	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			179,434.05	179,434.05	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,434.05	179,434.05	0.0%
2) Ending Balance, June 30 (E + F1e)			179,434.05	179,434.05	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	179,434.05	179,434.05	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	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	179,434.05		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			179,434.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			179,434.05		
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/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					
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	179,434.05	179,434.05	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			179,434.05	179,434.05	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,434.05	179,434.05	0.0%
2) Ending Balance, June 30 (E + F1e)			179,434.05	179,434.05	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	179,434.05	179,434.05	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%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	179,434.05	179,434.05
Total, Restricted Balance		179,434.05	179,434.05

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	6,847,546.00	6,747,614.00	-1.5%
4) Other Local Revenue		8600-8799	373,295.00	271,201.00	-27.3%
5) TOTAL, REVENUES			7,220,841.00	7,018,815.00	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,860,240.00	1,990,029.00	7.0%
2) Classified Salaries		2000-2999	1,889,260.00	2,080,502.00	10.1%
3) Employee Benefits		3000-3999	1,874,957.76	2,052,291.00	9.5%
4) Books and Supplies		4000-4999	348,985.24	178,430.00	-48.9%
5) Services and Other Operating Expenditures		5000-5999	1,038,743.00	316,275.00	-69.6%
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	397,445.00	401,288.00	1.0%
9) TOTAL, EXPENDITURES			7,409,631.00	7,018,815.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(188,790.00)	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)			(188,790.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,112,601.76	923,811.76	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,112,601.76	923,811.76	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,112,601.76	923,811.76	-17.0%
2) Ending Balance, June 30 (E + F1e)			923,811.76	923,811.76	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	945,807.47	945,807.47	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	(21,995.71)	(21,995.71)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	923,811.76		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			923,811.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			923,811.76		
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	6,174,267.00	6,605,545.00	7.0%
All Other State Revenue	All Other	8590	673,279.00	142,069.00	-78.9%
TOTAL, OTHER STATE REVENUE			6,847,546.00	6,747,614.00	-1.5%
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	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	20,000.00	140,000.00	600.0%
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	349,295.00	127,201.00	-63.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			373,295.00	271,201.00	-27.3%
TOTAL, REVENUES			7,220,841.00	7,018,815.00	-2.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,672,128.00	1,801,415.00	7.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	188,112.00	188,614.00	0.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,860,240.00	1,990,029.00	7.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,658,909.00	1,729,142.00	4.2%

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	102,842.00	New
Clerical, Technical and Office Salaries		2400	230,351.00	248,518.00	7.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,889,260.00	2,080,502.00	10.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	490,213.95	447,498.00	-8.7%
PERS		3201-3202	589,994.81	668,521.00	13.3%
OASDI/Medicare/Alternative		3301-3302	193,568.00	212,252.00	9.7%
Health and Welfare Benefits		3401-3402	466,018.00	611,681.00	31.3%
Unemployment Insurance		3501-3502	1,997.00	2,036.00	2.0%
Workers' Compensation		3601-3602	129,893.00	110,303.00	-15.1%
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	3,273.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,874,957.76	2,052,291.00	9.5%
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	325,692.00	156,441.00	-52.0%
Noncapitalized Equipment		4400	23,293.24	21,989.00	-5.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			348,985.24	178,430.00	-48.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	609,000.00	34,000.00	-94.4%
Travel and Conferences		5200	200.00	200.00	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	54,629.00	58,629.00	7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,578.00	20,578.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	68,384.00	67,000.00	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	285,802.00	135,768.00	-52.5%
Communications		5900	150.00	100.00	-33.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,038,743.00	316,275.00	-69.6%
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	397,445.00	401,288.00	1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			397,445.00	401,288.00	1.0%
TOTAL, EXPENDITURES			7,409,631.00	7,018,815.00	-5.3%
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	6,847,546.00	6,747,614.00	-1.5%
4) Other Local Revenue		8600-8799	373,295.00	271,201.00	-27.3%
5) TOTAL, REVENUES			7,220,841.00	7,018,815.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,335,797.00	5,717,750.00	-9.8%
2) Instruction - Related Services	2000-2999		621,760.00	841,148.00	35.3%
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		397,445.00	401,288.00	1.0%
8) Plant Services	8000-8999		54,629.00	58,629.00	7.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,409,631.00	7,018,815.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(188,790.00)	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)			(188,790.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,112,601.76	923,811.76	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,112,601.76	923,811.76	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,112,601.76	923,811.76	-17.0%
2) Ending Balance, June 30 (E + F1e)			923,811.76	923,811.76	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	945,807.47	945,807.47	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	(21,995.71)	(21,995.71)	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	109,700.00	109,700.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	94,706.00	94,706.00
6130	Child Development: Center-Based Reserve Account	110,327.31	110,327.31
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	23,099.74	23,099.74
7810	Other Restricted State	531,210.00	531,210.00
9010	Other Restricted Local	76,764.42	76,764.42
Total, Restricted Balance		945,807.47	945,807.47

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	3,354,760.00	2,696,889.00	-19.6%
3) Other State Revenue		8300-8599	2,924,164.00	2,114,938.00	-27.7%
4) Other Local Revenue		8600-8799	134,286.00	50,973.00	-62.0%
5) TOTAL, REVENUES			6,413,210.00	4,862,800.00	-24.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,989,431.00	2,132,919.00	7.2%
3) Employee Benefits		3000-3999	971,023.00	1,527,613.00	57.3%
4) Books and Supplies		4000-4999	431,800.00	2,172,800.00	403.2%
5) Services and Other Operating Expenditures		5000-5999	2,941,355.00	204,000.00	-93.1%
6) Capital Outlay		6000-6999	0.00	100,000.00	New
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	161,678.00	234,008.00	44.7%
9) TOTAL, EXPENDITURES			6,495,287.00	6,371,340.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,077.00)	(1,508,540.00)	1,738.0%
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)			(82,077.00)	(1,508,540.00)	1,738.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,900,957.89	3,818,880.89	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,900,957.89	3,818,880.89	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,900,957.89	3,818,880.89	-2.1%
2) Ending Balance, June 30 (E + F1e)			3,818,880.89	2,310,340.89	-39.5%
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	3,911,585.42	2,403,045.42	-38.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(92,704.53)	(92,704.53)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	3,818,880.89		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,818,880.89		
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)			3,818,880.89		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,576,116.00	1,393,826.00	-11.6%
Donated Food Commodities		8221	1,775,581.00	1,300,000.00	-26.8%
All Other Federal Revenue		8290	3,063.00	3,063.00	0.0%
TOTAL, FEDERAL REVENUE			3,354,760.00	2,696,889.00	-19.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,924,164.00	2,114,938.00	-27.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,924,164.00	2,114,938.00	-27.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	113,313.00	30,000.00	-73.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	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	973.00	973.00	0.0%
TOTAL, OTHER LOCAL REVENUE			134,286.00	50,973.00	-62.0%
TOTAL, REVENUES			6,413,210.00	4,862,800.00	-24.2%
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	1,727,854.00	1,801,056.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	190,308.00	256,617.00	34.8%
Clerical, Technical and Office Salaries		2400	71,269.00	75,246.00	5.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,989,431.00	2,132,919.00	7.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	530,780.00	576,955.00	8.7%
OASDI/Medicare/Alternative		3301-3302	152,192.00	163,168.00	7.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	222,330.00	728,625.00	227.7%
Unemployment Insurance		3501-3502	995.00	1,067.00	7.2%
Workers' Compensation		3601-3602	64,726.00	57,798.00	-10.7%
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			971,023.00	1,527,613.00	57.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	248,974.00	268,974.00	8.0%
Noncapitalized Equipment		4400	0.00	25,000.00	New
Food		4700	182,826.00	1,878,826.00	927.7%
TOTAL, BOOKS AND SUPPLIES			431,800.00	2,172,800.00	403.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,736,605.00	0.00	-100.0%
Travel and Conferences		5200	250.00	11,000.00	4,300.0%
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	90,000.00	40,000.00	-55.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	57,000.00	75,000.00	31.6%
Professional/Consulting Services and Operating Expenditures		5800	55,000.00	75,000.00	36.4%
Communications		5900	2,500.00	3,000.00	20.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,941,355.00	204,000.00	-93.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	100,000.00	New
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	100,000.00	New
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	161,678.00	234,008.00	44.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			161,678.00	234,008.00	44.7%
TOTAL, EXPENDITURES			6,495,287.00	6,371,340.00	-1.9%
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 Estimated Actuals	2024-25 Budget	Percent Difference
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	3,354,760.00	2,696,889.00	-19.6%
3) Other State Revenue		8300-8599	2,924,164.00	2,114,938.00	-27.7%
4) Other Local Revenue		8600-8799	134,286.00	50,973.00	-62.0%
5) TOTAL, REVENUES			6,413,210.00	4,862,800.00	-24.2%
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		6,333,609.00	6,137,332.00	-3.1%
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		161,678.00	234,008.00	44.7%
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			6,495,287.00	6,371,340.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(82,077.00)	(1,508,540.00)	1,738.0%
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)			(82,077.00)	(1,508,540.00)	1,738.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,900,957.89	3,818,880.89	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,900,957.89	3,818,880.89	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,900,957.89	3,818,880.89	-2.1%
2) Ending Balance, June 30 (E + F1e)			3,818,880.89	2,310,340.89	-39.5%
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	3,911,585.42	2,403,045.42	-38.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(92,704.53)	(92,704.53)	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)	3,541,846.28	1,253,306.28
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	136,903.57	916,903.57
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	232,835.57	232,835.57
Total, Restricted Balance		3,911,585.42	2,403,045.42

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	79,723.00	88,783.00	11.4%
3) Employee Benefits		3000-3999	31,337.00	48,758.00	55.6%
4) Books and Supplies		4000-4999	15,539.00	15,539.00	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			126,599.00	153,080.00	20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(126,599.00)	(153,080.00)	20.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	126,599.00	153,080.00	20.9%
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			126,599.00	153,080.00	20.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	79,723.00	88,783.00	11.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			79,723.00	88,783.00	11.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,270.00	24,016.00	12.9%
OASDI/Medicare/Alternative		3301-3302	6,099.00	6,792.00	11.4%
Health and Welfare Benefits		3401-3402	1,334.00	15,500.00	1,061.9%
Unemployment Insurance		3501-3502	40.00	44.00	10.0%
Workers' Compensation		3601-3602	2,594.00	2,406.00	-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			31,337.00	48,758.00	55.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	15,539.00	15,539.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,539.00	15,539.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			126,599.00	153,080.00	20.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	126,599.00	153,080.00	20.9%
(a) TOTAL, INTERFUND TRANSFERS IN			126,599.00	153,080.00	20.9%
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)			126,599.00	153,080.00	20.9%

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		126,599.00	153,080.00	20.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			126,599.00	153,080.00	20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(126,599.00)	(153,080.00)	20.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	126,599.00	153,080.00	20.9%
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			126,599.00	153,080.00	20.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 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) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,170,000.00	3,710,000.00	17.0%
5) TOTAL, REVENUES			3,170,000.00	3,710,000.00	17.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	143,020.00	251,768.00	76.0%
3) Employee Benefits		3000-3999	54,684.00	127,126.00	132.5%
4) Books and Supplies		4000-4999	51,282.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	252,196.00	133,855.00	-46.9%
6) Capital Outlay		6000-6999	4,242,594.00	3,582,220.00	-15.6%
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			4,743,776.00	4,094,969.00	-13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,573,776.00)	(384,969.00)	-75.5%
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)			(1,573,776.00)	(384,969.00)	-75.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,370,706.24	88,796,930.24	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,370,706.24	88,796,930.24	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,370,706.24	88,796,930.24	-1.7%
2) Ending Balance, June 30 (E + F1e)			88,796,930.24	88,411,961.24	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	88,796,930.24	88,411,961.24	-0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	88,796,930.24		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			88,796,930.24		
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)			88,796,930.24		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,170,000.00	3,710,000.00	17.0%
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			3,170,000.00	3,710,000.00	17.0%
TOTAL, REVENUES			3,170,000.00	3,710,000.00	17.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,682.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	97,596.00	201,049.00	106.0%
Clerical, Technical and Office Salaries		2400	43,742.00	50,719.00	16.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			143,020.00	251,768.00	76.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	37,684.00	68,103.00	80.7%
OASDI/Medicare/Alternative		3301-3302	10,942.00	19,261.00	76.0%
Health and Welfare Benefits		3401-3402	1,334.00	32,814.00	2,359.8%
Unemployment Insurance		3501-3502	71.00	126.00	77.5%
Workers' Compensation		3601-3602	4,653.00	6,822.00	46.6%
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			54,684.00	127,126.00	132.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,135.00	0.00	-100.0%
Noncapitalized Equipment		4400	44,147.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			51,282.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	252,196.00	133,855.00	-46.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			252,196.00	133,855.00	-46.9%
CAPITAL OUTLAY					
Land		6100	56,701.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,167,785.00	3,582,220.00	-14.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	18,108.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,242,594.00	3,582,220.00	-15.6%
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			4,743,776.00	4,094,969.00	-13.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,170,000.00	3,710,000.00	17.0%
5) TOTAL, REVENUES			3,170,000.00	3,710,000.00	17.0%
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		4,743,776.00	4,094,969.00	-13.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,743,776.00	4,094,969.00	-13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,573,776.00)	(384,969.00)	-75.5%
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)			(1,573,776.00)	(384,969.00)	-75.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,370,706.24	88,796,930.24	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,370,706.24	88,796,930.24	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,370,706.24	88,796,930.24	-1.7%
2) Ending Balance, June 30 (E + F1e)			88,796,930.24	88,411,961.24	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	88,796,930.24	88,411,961.24	-0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 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) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,172,390.00	4,035,044.00	-22.0%
5) TOTAL, REVENUES			5,172,390.00	4,035,044.00	-22.0%
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	41,460.00	41,460.00	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			41,460.00	41,460.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,130,930.00	3,993,584.00	-22.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,426,599.00	9,878,080.00	4.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,426,599.00)	(9,878,080.00)	4.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,295,669.00)	(5,884,496.00)	37.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,059,627.54	23,763,958.54	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,059,627.54	23,763,958.54	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,059,627.54	23,763,958.54	-15.3%
2) Ending Balance, June 30 (E + F1e)			23,763,958.54	17,879,462.54	-24.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,345,027.01	18,225,487.01	-25.1%
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	(581,068.47)	(346,024.47)	-40.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	23,763,958.54		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			23,763,958.54		
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)			23,763,958.54		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	3,000,000.00	3,000,000.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	510,044.00	510,044.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,662,346.00	525,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				5,172,390.00	4,035,044.00
TOTAL, REVENUES				5,172,390.00	4,035,044.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,000.00	3,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,960.00	30,960.00	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	7,500.00	7,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,460.00	41,460.00	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					
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			41,460.00	41,460.00	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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,426,599.00	9,878,080.00	4.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,426,599.00	9,878,080.00	4.8%
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)			(9,426,599.00)	(9,878,080.00)	4.8%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,172,390.00	4,035,044.00	-22.0%
5) TOTAL, REVENUES			5,172,390.00	4,035,044.00	-22.0%
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		7,500.00	7,500.00	0.0%
8) Plant Services	8000-8999		33,960.00	33,960.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			41,460.00	41,460.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			5,130,930.00	3,993,584.00	-22.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,426,599.00	9,878,080.00	4.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,426,599.00)	(9,878,080.00)	4.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,295,669.00)	(5,884,496.00)	37.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,059,627.54	23,763,958.54	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,059,627.54	23,763,958.54	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,059,627.54	23,763,958.54	-15.3%
2) Ending Balance, June 30 (E + F1e)			23,763,958.54	17,879,462.54	-24.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,345,027.01	18,225,487.01	-25.1%
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	(581,068.47)	(346,024.47)	-40.5%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	24,345,027.01	18,225,487.01
Total, Restricted Balance		24,345,027.01	18,225,487.01

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	18,559,962.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	275,000.00	100,000.00	-63.6%
5) TOTAL, REVENUES			18,834,962.00	100,000.00	-99.5%
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)			18,834,962.00	100,000.00	-99.5%
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)			18,834,962.00	100,000.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,263,463.00	23,098,425.00	441.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,263,463.00	23,098,425.00	441.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,263,463.00	23,098,425.00	441.8%
2) Ending Balance, June 30 (E + F1e)			23,098,425.00	23,198,425.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	23,098,425.00	23,198,425.00	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	23,098,425.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			23,098,425.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			23,098,425.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	18,559,962.00	0.00	-100.0%
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			18,559,962.00	0.00	-100.0%
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	275,000.00	100,000.00	-63.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			275,000.00	100,000.00	-63.6%
TOTAL, REVENUES			18,834,962.00	100,000.00	-99.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,559,962.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	275,000.00	100,000.00	-63.6%
5) TOTAL, REVENUES			18,834,962.00	100,000.00	-99.5%
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)			18,834,962.00	100,000.00	-99.5%
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)			18,834,962.00	100,000.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,263,463.00	23,098,425.00	441.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,263,463.00	23,098,425.00	441.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,263,463.00	23,098,425.00	441.8%
2) Ending Balance, June 30 (E + F1e)			23,098,425.00	23,198,425.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	23,098,425.00	23,198,425.00	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 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) LCFE 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	30,835.00	0.00	-100.0%
5) TOTAL, REVENUES			30,835.00	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	59,000.00	59,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,000.00	59,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,165.00)	(59,000.00)	109.5%
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)			(28,165.00)	(59,000.00)	109.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,774,543.50	1,746,378.50	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,774,543.50	1,746,378.50	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,774,543.50	1,746,378.50	-1.6%
2) Ending Balance, June 30 (E + F1e)			1,746,378.50	1,687,378.50	-3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,746,378.50	1,687,378.50	-3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,746,378.50		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,746,378.50		
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)			1,746,378.50		
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	30,835.00	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			30,835.00	0.00	-100.0%
TOTAL, REVENUES			30,835.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	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	59,000.00	59,000.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,000.00	59,000.00	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				59,000.00	59,000.00	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						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	30,835.00	0.00	-100.0%
5) TOTAL, REVENUES			30,835.00	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		59,000.00	59,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			59,000.00	59,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(28,165.00)	(59,000.00)	109.5%
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)			(28,165.00)	(59,000.00)	109.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,774,543.50	1,746,378.50	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,774,543.50	1,746,378.50	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,774,543.50	1,746,378.50	-1.6%
2) Ending Balance, June 30 (E + F1e)			1,746,378.50	1,687,378.50	-3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,746,378.50	1,687,378.50	-3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		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)	5,930.86	5,930.86	6,268.88	5,890.57	5,890.57	5,962.99
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)	5,930.86	5,930.86	6,268.88	5,890.57	5,890.57	5,962.99
5. District Funded County Program ADA						
a. County Community Schools	.62	.62	.62			
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	.62	.62	.62	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,931.48	5,931.48	6,269.50	5,890.57	5,890.57	5,962.99
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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			22,914,995.40	17,598,718.36	8,637,319.10	3,879,512.26	(2,080,333.21)	3,685,705.21	42,953,667.33	35,084,706.92
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		643,175.65	643,175.65	1,455,865.67	1,157,716.17	1,157,716.17	1,455,865.67	1,157,716.17	1,157,716.17
Property Taxes	8020-8079					986,175.00	4,026,116.65	44,555,580.45	88,320.75	986,175.00
Miscellaneous Funds	8080-8099			(697,120.44)	(1,394,240.88)	(929,493.92)	(929,493.92)	(929,493.92)	1,538,503.18	(929,493.92)
Federal Revenue	8100-8299				46,861.75	57,329.77		434,764.45	760,032.37	174,228.43
Other State Revenue	8300-8599		395,418.00	395,418.00	915,702.16	711,752.40	930,443.12	1,057,170.23	514,484.79	711,752.40
Other Local Revenue	8600-8799		286,829.15	1,185,282.09	2,293,106.08	369,440.77	590,115.15	1,562,239.70	398,407.63	864,950.18
Interfund Transfers In	8900-8929						9,725,000.00			
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,325,422.80	1,526,755.30	3,317,294.78	2,352,920.19	15,499,897.17	48,136,126.58	4,457,464.89	2,965,328.26
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		882,321.45	4,429,381.69	4,319,944.05	4,408,843.84	4,497,002.65	4,336,075.68	4,416,327.54	4,387,545.28
Classified Salaries	2000-2999		1,229,177.28	2,213,566.25	2,052,321.85	2,154,849.64	2,194,804.86	2,048,048.52	2,226,841.55	2,104,488.06
Employee Benefits	3000-3999		813,390.42	2,802,546.66	2,647,885.78	2,715,542.70	2,579,745.81	2,762,979.29	2,888,736.16	2,773,396.61
Books and Supplies	4000-4999		444.02	138,813.77	170,779.81	259,054.00	222,929.90	131,922.85	222,486.47	161,784.03
Services	5000-5999		830,875.07	618,554.03	1,039,652.35	970,277.47	877,882.27	858,993.29	3,486,152.53	1,068,512.03
Capital Outlay	6000-6999									
Other Outgo	7000-7499			(662,294.14)	(255,934.76)	(306,076.30)	(306,076.30)	(1,156,630.07)	(306,076.30)	(306,076.30)
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,756,208.24	9,540,568.26	9,974,649.08	10,202,491.35	10,066,289.19	8,981,389.56	12,934,467.95	10,189,649.71
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(1,085,254.68)	(129.88)		94,249.78	92,062.12			(147.82)	
Accounts Receivable	9200-9299	9,799,379.22	1,215,945.17	1,377,454.93	2,586,047.12	2,228,489.65	515,122.09	10,127.79	900.00	527,530.40
Due From Other Funds	9310									
Stores	9320	25,560.75		7,601.82		14,118.10	(27,439.49)		5,361.00	4,288.80
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		8,739,685.29	1,215,815.29	1,385,056.75	2,680,296.90	2,334,669.87	487,682.60	10,127.79	6,113.18	531,819.20
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(11,610,352.18)	4,101,306.89	2,332,643.05	780,749.44	444,944.18	155,252.16	(103,097.31)	(601,929.47)	2,808,444.58
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(11,610,352.18)	4,101,306.89	2,332,643.05	780,749.44	444,944.18	155,252.16	(103,097.31)	(601,929.47)	2,808,444.58
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		20,350,037.47	(2,885,491.60)	(947,586.30)	1,899,547.46	1,889,725.69	332,430.44	113,225.10	608,042.65	(2,276,625.38)
E. NET INCREASE/DECREASE (B - C + D)			(5,316,277.04)	(8,961,399.26)	(4,757,806.84)	(5,959,845.47)	5,766,038.42	39,267,962.12	(7,868,960.41)	(9,500,946.83)
F. ENDING CASH (A + E)			17,598,718.36	8,637,319.10	3,879,512.26	(2,080,333.21)	3,685,705.21	42,953,667.33	35,084,706.92	25,583,760.09
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		25,583,760.09	19,171,383.62	42,618,703.45	36,527,234.14				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,455,865.67	1,157,716.17	1,157,716.17	1,455,865.67	0.00		14,056,111.00	14,056,111.00
Property Taxes	8020-8079	4,026,116.65	32,354,898.45	3,963,181.05		0.00		90,986,564.00	90,986,564.00
Miscellaneous Funds	8080-8099	(1,626,614.36)	(813,307.18)	1,654,689.92	(813,307.18)	(264,863.38)		(6,134,236.00)	(6,134,236.00)
Federal Revenue	8100-8299	381,867.90	368,742.50	62,633.57	475,747.50	625,194.76		3,387,403.00	3,387,403.00
Other State Revenue	8300-8599	1,079,879.15	1,336,573.96	1,165,204.46	6,353,980.33	960,999.00		16,528,778.00	16,528,778.00
Other Local Revenue	8600-8799	679,293.97	966,478.85	941,920.89	27,374.54			10,165,439.00	10,165,439.00
Interfund Transfers In	8900-8929							9,725,000.00	9,725,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,996,408.98	35,371,102.75	8,945,346.06	7,499,660.86	1,321,330.38	0.00	138,715,059.00	138,715,059.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,561,395.19	4,509,994.78	6,557,343.95	5,467,337.88	261,328.02		53,034,842.00	53,034,842.00
Classified Salaries	2000-2999	2,223,810.53	2,208,789.89	2,203,373.52	2,713,663.05	153,332.00		25,727,067.00	25,727,067.00
Employee Benefits	3000-3999	2,787,763.25	2,814,959.39	3,242,115.25	7,763,372.56	95,088.12		36,687,522.00	36,687,522.00
Books and Supplies	4000-4999	204,850.92	121,060.61	257,044.55	369,894.76	788,843.31		3,049,909.00	3,049,909.00
Services	5000-5999	2,555,748.91	1,640,609.87	1,775,390.58	978,362.78	8,456,905.82		25,157,917.00	25,157,917.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499	(306,076.30)	(306,076.30)	755,257.73	2,772,715.34	167,525.70		(215,818.00)	(215,818.00)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		12,027,492.50	10,989,338.24	14,790,525.58	20,065,346.37	9,923,022.97	0.00	143,441,439.00	143,441,439.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		(161.04)					185,873.16	
Accounts Receivable	9200-9299	1,160,967.54	450.00	49,445.36	126,899.17	(1,321,330.38)		8,478,048.84	
Due From Other Funds	9310							0.00	
Stores	9320	6,790.60	1,965.70	(18,381.82)				(5,695.29)	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,167,758.14	2,254.66	31,063.54	126,899.17	(1,321,330.38)	0.00	8,658,226.71	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,549,051.09	936,699.34	277,353.33	(1,071,065.10)	(9,923,022.97)		1,687,329.21	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,549,051.09	936,699.34	277,353.33	(1,071,065.10)	(9,923,022.97)	0.00	1,687,329.21	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(381,292.95)	(934,444.68)	(246,289.79)	1,197,964.27	8,601,692.59	0.00	6,970,897.50	
E. NET INCREASE/DECREASE (B - C + D)		(6,412,376.47)	23,447,319.83	(6,091,469.31)	(11,367,721.24)	0.00	0.00	2,244,517.50	(4,726,380.00)
F. ENDING CASH (A + E)		19,171,383.62	42,618,703.45	36,527,234.14	25,159,512.90				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								25,159,512.90	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			25,159,512.90	20,362,697.65	13,016,089.77	6,831,159.09	(2,473,092.45)	(10,897,839.56)	24,840,280.17	15,495,879.58
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		674,988.15	674,988.15	1,214,978.67	1,214,978.67	1,214,978.67	1,214,978.67	1,214,978.67	1,214,978.67
Property Taxes	8020-8079							42,991,151.40		
Miscellaneous Funds	8080-8099			(697,120.44)	(1,394,240.88)	(929,493.92)	(929,493.92)	(929,493.92)	1,538,503.18	(929,493.92)
Federal Revenue	8100-8299				48,885.97	59,806.17		453,544.37	792,862.45	181,754.34
Other State Revenue	8300-8599		397,077.47	397,077.47	919,545.13	714,739.44	934,347.95	1,061,606.89	516,643.95	714,739.44
Other Local Revenue	8600-8799		296,618.95	1,225,737.11	2,371,372.40	382,050.21	610,256.45	1,615,560.72	412,005.73	894,471.92
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,368,684.57	1,600,682.29	3,160,541.29	1,442,080.57	1,830,089.15	46,407,348.13	4,474,993.98	2,076,450.45
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		881,465.80	4,425,086.17	4,315,754.66	4,404,568.24	4,492,641.55	4,331,870.65	4,412,044.68	4,383,290.33
Classified Salaries	2000-2999		1,218,203.24	2,193,803.64	2,033,998.82	2,135,611.24	2,175,209.75	2,029,763.64	2,206,960.42	2,085,699.29
Employee Benefits	3000-3999		817,167.59	2,815,560.93	2,660,181.85	2,728,152.95	2,591,725.46	2,775,809.82	2,902,150.68	2,786,275.52
Books and Supplies	4000-4999		424.31	132,654.13	163,201.72	247,558.88	213,037.73	126,068.98	212,613.98	154,605.12
Services	5000-5999		573,475.22	426,929.89	717,574.61	669,691.63	605,919.88	592,882.58	2,406,164.47	737,493.74
Capital Outlay	6000-6999									
Other Outgo	7000-7499			(679,779.94)	(262,691.92)	(314,157.29)	(314,157.29)	(1,187,167.27)	(314,157.29)	(314,157.29)
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,490,736.16	9,314,254.82	9,628,019.74	9,871,425.65	9,764,377.08	8,669,228.40	11,825,776.94	9,833,206.71
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(1,271,127.84)	(152.12)		110,392.08	107,829.73			(173.14)	
Accounts Receivable	9200-9299	1,321,330.38	335,136.62	625,194.75	360,999.00					
Due From Other Funds	9310									
Stores	9320	31,256.04		9,295.61		17,263.81	(33,553.39)		6,555.51	5,244.40
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		81,458.58	334,984.50	634,490.36	471,391.08	125,093.54	(33,553.39)	0.00	6,382.37	5,244.40
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(9,923,022.97)	3,009,748.16	267,525.71	188,843.31	1,000,000.00	456,905.79	2,000,000.00	2,000,000.00	1,000,000.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(9,923,022.97)	3,009,748.16	267,525.71	188,843.31	1,000,000.00	456,905.79	2,000,000.00	2,000,000.00	1,000,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		10,004,481.55	(2,674,763.66)	366,964.65	282,547.77	(874,906.46)	(490,459.18)	(2,000,000.00)	(1,993,617.63)	(994,755.60)
E. NET INCREASE/DECREASE (B - C + D)			(4,796,815.25)	(7,346,607.88)	(6,184,930.68)	(9,304,251.54)	(8,424,747.11)	35,738,119.73	(9,344,400.59)	(8,751,511.86)
F. ENDING CASH (A + E)			20,362,697.65	13,016,089.77	6,831,159.09	(2,473,092.45)	(10,897,839.56)	24,840,280.17	15,495,879.58	6,744,367.72
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		6,744,367.72	(2,681,134.56)	32,983,798.64	23,802,413.22				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,214,978.67	1,214,978.67	1,214,978.67	1,214,978.67			13,499,763.00	13,499,763.00
Property Taxes	8020-8079		42,991,151.40		9,553,589.20			95,535,892.00	95,535,892.00
Miscellaneous Funds	8080-8099	(1,626,614.36)	(813,307.18)	1,654,689.92	(813,307.18)	(264,863.38)		(6,134,236.00)	(6,134,236.00)
Federal Revenue	8100-8299	398,362.92	384,670.56	65,339.07	496,297.71	652,200.44		3,533,724.00	3,533,724.00
Other State Revenue	8300-8599	1,084,411.12	1,342,183.22	1,170,094.52	6,380,646.34	965,032.06		16,598,145.00	16,598,145.00
Other Local Revenue	8600-8799	702,479.05	999,465.87	974,069.72	28,308.87			10,512,397.00	10,512,397.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,773,617.40	46,119,142.54	5,079,171.90	16,860,513.61	1,352,369.12	0.00	133,545,685.00	133,545,685.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,556,971.65	4,505,621.09	6,550,984.78	5,462,035.78	261,074.62		52,983,410.00	52,983,410.00
Classified Salaries	2000-2999	2,203,956.46	2,189,069.92	2,183,701.91	2,689,435.60	151,963.07		25,497,377.00	25,497,377.00
Employee Benefits	3000-3999	2,800,708.88	2,828,031.30	3,257,170.76	7,799,423.58	95,529.68		36,857,889.00	36,857,889.00
Books and Supplies	4000-4999	195,760.98	115,688.73	245,638.60	353,481.25	753,839.59		2,914,574.00	2,914,574.00
Services	5000-5999	1,763,994.02	1,132,359.28	1,225,385.78	675,272.16	5,837,009.74		17,364,153.00	17,364,153.00
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499	(314,157.29)	(314,157.29)	775,197.95	2,845,920.22	171,948.70		(221,516.00)	(221,516.00)
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		11,207,234.70	10,456,613.03	14,238,079.78	19,825,568.59	7,271,365.40	0.00	135,395,887.00	135,395,887.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(188.62)						217,707.93	
Accounts Receivable	9200-9299					(1,352,369.12)		(31,038.75)	
Due From Other Funds	9310							0.00	
Stores	9320	8,303.64	2,403.69	(22,477.54)				(6,964.27)	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		8,115.02	2,403.69	(22,477.54)	0.00	(1,352,369.12)	0.00	179,704.91	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(7,271,365.40)		2,651,657.57	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(7,271,365.40)	0.00	2,651,657.57	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		8,115.02	2,403.69	(22,477.54)	0.00	5,918,996.28	0.00	(2,471,952.66)	
E. NET INCREASE/DECREASE (B - C + D)		(9,425,502.28)	35,664,933.20	(9,181,385.42)	(2,965,054.98)	0.00	0.00	(4,322,154.66)	(1,850,202.00)
F. ENDING CASH (A + E)		(2,681,134.56)	32,983,798.64	23,802,413.22	20,837,358.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								20,837,358.24	

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	93,424,001.00	4.10%	97,256,287.00	4.52%	101,655,469.00
2. Federal Revenues	8100-8299	100,000.00	50.00%	150,000.00	0.00%	150,000.00
3. Other State Revenues	8300-8599	2,367,468.00	2.93%	2,436,835.00	2.87%	2,506,772.00
4. Other Local Revenues	8600-8799	4,244,705.00	4.09%	4,418,185.00	0.72%	4,450,171.00
5. Other Financing Sources						
a. Transfers In	8900-8929	9,725,000.00	-100.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(27,037,354.00)	-3.70%	(26,037,354.00)	-0.08%	(26,015,554.00)
6. Total (Sum lines A1 thru A5c)		82,823,820.00	-5.55%	78,223,953.00	5.78%	82,746,858.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,077,819.00		40,678,986.00
b. Step & Column Adjustment				601,167.00		610,185.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,077,819.00	1.50%	40,678,986.00	1.50%	41,289,171.00
2. Classified Salaries						
a. Base Salaries				13,643,321.00		13,847,971.00
b. Step & Column Adjustment				204,650.00		207,719.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,643,321.00	1.50%	13,847,971.00	1.50%	14,055,690.00
3. Employee Benefits	3000-3999	21,641,887.00	2.93%	22,275,994.00	3.08%	22,962,095.00
4. Books and Supplies	4000-4999	1,194,934.00	2.93%	1,229,946.00	3.08%	1,267,828.00
5. Services and Other Operating Expenditures	5000-5999	9,894,024.00	2.93%	10,183,919.00	2.73%	10,461,940.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	369,478.00	-100.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,742,986.00)	-11.19%	(2,436,169.00)	3.11%	(2,511,933.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(7,500,000.00)		(4,850,000.00)
11. Total (Sum lines B1 thru B10)		84,078,477.00	-6.90%	78,280,647.00	5.61%	82,674,791.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,254,657.00)		(56,694.00)		72,067.00

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)		5,738,377.13		4,483,720.13		4,427,026.13
2. Ending Fund Balance (Sum lines C and D1)		4,483,720.13		4,427,026.13		4,499,093.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	80,000.00		80,000.00		80,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	100,476.46		150,000.00		150,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,303,243.17		4,061,877.00		4,235,141.00
2. Unassigned/Unappropriated	9790	.50		135,149.13		33,952.13
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,483,720.13		4,427,026.13		4,499,093.13
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,303,243.17		4,061,877.00		4,235,141.00
c. Unassigned/Unappropriated	9790	.50		135,149.13		33,952.13
(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)		4,303,243.67		4,197,026.13		4,269,093.13
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.						
B10. Unidentified Fiscal Stabilization Measures to be determined when the board approves.						

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	5,484,438.00	2.93%	5,645,132.00	3.08%	5,819,002.00
2. Federal Revenues	8100-8299	3,287,403.00	2.93%	3,383,724.00	3.08%	3,487,943.00
3. Other State Revenues	8300-8599	14,161,310.00	0.00%	14,161,310.00	0.00%	14,161,310.00
4. Other Local Revenues	8600-8799	5,920,734.00	2.93%	6,094,212.00	3.08%	6,281,913.00
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	27,037,354.00	-3.70%	26,037,354.00	-0.08%	26,015,554.00
6. Total (Sum lines A1 thru A5c)		55,891,239.00	-1.02%	55,321,732.00	0.80%	55,765,722.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,957,023.00		12,304,424.00
b. Step & Column Adjustment				194,355.00		187,335.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(846,954.00)		(2,769.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,957,023.00	-5.04%	12,304,424.00	1.50%	12,488,990.00
2. Classified Salaries						
a. Base Salaries				12,083,746.00		11,649,406.00
b. Step & Column Adjustment				181,256.00		174,741.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(615,596.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,083,746.00	-3.59%	11,649,406.00	1.50%	11,824,147.00
3. Employee Benefits	3000-3999	15,045,635.00	-3.08%	14,581,895.00	3.08%	15,031,017.00
4. Books and Supplies	4000-4999	1,854,975.00	-9.18%	1,684,628.00	3.08%	1,736,515.00
5. Services and Other Operating Expenditures	5000-5999	15,263,893.00	-3.82%	14,680,234.00	3.08%	15,132,385.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	50,000.00	4,329.31%	2,214,653.00	3.11%	2,283,529.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,107,690.00	-100.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		59,362,962.00	-3.79%	57,115,240.00	2.42%	58,496,583.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,471,723.00)		(1,793,508.00)		(2,730,861.00)

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)		14,554,232.30		11,082,509.30		9,289,001.30
2. Ending Fund Balance (Sum lines C and D1)		11,082,509.30		9,289,001.30		6,558,140.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,082,509.80		9,289,001.30		6,558,140.30
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	(.50)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,082,509.30		9,289,001.30		6,558,140.30
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.						
Certificated and classified decreases are due to the elimination of expenditures from one-time funding sources.						

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	98,908,439.00	4.04%	102,901,419.00	4.44%	107,474,471.00
2. Federal Revenues	8100-8299	3,387,403.00	4.32%	3,533,724.00	2.95%	3,637,943.00
3. Other State Revenues	8300-8599	16,528,778.00	0.42%	16,598,145.00	0.42%	16,668,082.00
4. Other Local Revenues	8600-8799	10,165,439.00	3.41%	10,512,397.00	2.09%	10,732,084.00
5. Other Financing Sources						
a. Transfers In	8900-8929	9,725,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		138,715,059.00	-3.73%	133,545,685.00	3.72%	138,512,580.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				53,034,842.00		52,983,410.00
b. Step & Column Adjustment				795,522.00		797,520.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(846,954.00)		(2,769.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,034,842.00	-0.10%	52,983,410.00	1.50%	53,778,161.00
2. Classified Salaries						
a. Base Salaries				25,727,067.00		25,497,377.00
b. Step & Column Adjustment				385,906.00		382,460.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(615,596.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,727,067.00	-0.89%	25,497,377.00	1.50%	25,879,837.00
3. Employee Benefits	3000-3999	36,687,522.00	0.46%	36,857,889.00	3.08%	37,993,112.00
4. Books and Supplies	4000-4999	3,049,909.00	-4.44%	2,914,574.00	3.08%	3,004,343.00
5. Services and Other Operating Expenditures	5000-5999	25,157,917.00	-1.17%	24,864,153.00	2.94%	25,594,325.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	419,478.00	427.95%	2,214,653.00	3.11%	2,283,529.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(635,296.00)	283.47%	(2,436,169.00)	3.11%	(2,511,933.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(7,500,000.00)		(4,850,000.00)
11. Total (Sum lines B1 thru B10)		143,441,439.00	-5.61%	135,395,887.00	4.27%	141,171,374.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,726,380.00)		(1,850,202.00)		(2,658,794.00)

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)		20,292,609.43		15,566,229.43		13,716,027.43
2. Ending Fund Balance (Sum lines C and D1)		15,566,229.43		13,716,027.43		11,057,233.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	80,000.00		80,000.00		80,000.00
b. Restricted	9740	11,082,509.80		9,289,001.30		6,558,140.30
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	100,476.46		150,000.00		150,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,303,243.17		4,061,877.00		4,235,141.00
2. Unassigned/Unappropriated	9790	0.00		135,149.13		33,952.13
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,566,229.43		13,716,027.43		11,057,233.43
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,303,243.17		4,061,877.00		4,235,141.00
c. Unassigned/Unappropriated	9790	.50		135,149.13		33,952.13
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.50)		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)		4,303,243.17		4,197,026.13		4,269,093.13
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.10%		3.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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				
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)						
		5,890.57		5,863.43		5,816.61
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		143,441,439.00		135,395,887.00		141,171,374.00
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)						
		143,441,439.00		135,395,887.00		141,171,374.00
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)						
		4,303,243.17		4,061,876.61		4,235,141.22
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)						
		4,303,243.17		4,061,876.61		4,235,141.22
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(142,000.00)	0.00	(635,296.00)				
Other Sources/Uses Detail					9,725,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	67,000.00	0.00	401,288.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	75,000.00	0.00	234,008.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					153,080.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	9,878,080.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
TOTALS	142,000.00	(142,000.00)	635,296.00	(635,296.00)	9,878,080.00	9,878,080.00		

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):	5,890.57	
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	6,865	6,868		
Charter School				
Total ADA	6,865	6,868	N/A	Met
Second Prior Year (2022-23)				
District Regular	6,590	6,621		
Charter School				
Total ADA	6,590	6,621	N/A	Met
First Prior Year (2023-24)				
District Regular	6,256	6,269		
Charter School		0		
Total ADA	6,256	6,269	N/A	Met
Budget Year (2024-25)				
District Regular	5,963			
Charter School	0			
Total ADA	5,963			

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.

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	6,826	6,392		
Charter School				
Total Enrollment	6,826	6,392	6.4%	Not Met
Second Prior Year (2022-23)				
District Regular	6,204	6,346		
Charter School				
Total Enrollment	6,204	6,346	N/A	Met
First Prior Year (2023-24)				
District Regular	6,200	6,330		
Charter School				
Total Enrollment	6,200	6,330	N/A	Met
Budget Year (2024-25)				
District Regular	6,272			
Charter School				
Total Enrollment	6,272			

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)

In 2021-2022, enrollment was still suffering from the effects of COVID-19.

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	5,912	6,392	
Charter School		0	
Total ADA/Enrollment	5,912	6,392	92.5%
Second Prior Year (2022-23)			
District Regular	5,808	6,346	
Charter School	0		
Total ADA/Enrollment	5,808	6,346	91.5%
First Prior Year (2023-24)			
District Regular	5,931	6,330	
Charter School			
Total ADA/Enrollment	5,931	6,330	93.7%
		Historical Average Ratio:	92.6%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		93.1%

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	5,891	6,272		
Charter School	0			
Total ADA/Enrollment	5,891	6,272	93.9%	Not Met
1st Subsequent Year (2025-26)				
District Regular	5,863	6,241		
Charter School				
Total ADA/Enrollment	5,863	6,241	93.9%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	5,817	6,191		
Charter School				
Total ADA/Enrollment	5,817	6,191	94.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Attendance is expected to increase as COVID-19 subsides.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	6,269.50	5,962.99	5,890.57	5,900.78
b. Prior Year ADA (Funded)		6,269.50	5,962.99	5,890.57
c. Difference (Step 1a minus Step 1b)		(306.51)	(72.42)	10.21
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.89%)	(1.21%)	.17%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		93,424,001.00	97,256,287.00	101,655,469.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		999,636.81	2,849,609.21	3,130,988.45
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)				
		(3.82%)	1.72%	3.25%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	86,653,871.00	90,986,564.00	95,535,893.00	100,312,687.00
Percent Change from Previous Year		5.00%	5.00%	5.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		4.00% to 6.00%	4.00% to 6.00%	4.00% to 6.00%

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)	100,771,283.00	105,042,675.00	109,577,519.00	114,356,355.00
District's Projected Change in LCFF Revenue:		4.24%	4.32%	4.36%
Basic Aid Standard		4.00% to 6.00%	4.00% to 6.00%	4.00% to 6.00%
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.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	61,308,395.69	
Second Prior Year (2022-23)	64,248,799.79	72,672,383.21	88.4%
First Prior Year (2023-24)	72,751,432.00	85,400,846.00	85.2%
Historical Average Ratio:			88.2%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	75,363,027.00		
1st Subsequent Year (2025-26)	76,802,951.00	78,280,647.00	98.1%	Not Met
2nd Subsequent Year (2026-27)	78,306,956.00	82,674,791.00	94.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

Due to one time Covid-19 Funding.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(3.82%)	1.72%	3.25%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.82% to 6.18%	-8.28% to 11.72%	-6.75% to 13.25%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.82% to 1.18%	-3.28% to 6.72%	-1.75% to 8.25%

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)	5,584,589.00		
Budget Year (2024-25)	3,387,403.00	(39.34%)	Yes
1st Subsequent Year (2025-26)	3,533,724.00	4.32%	No
2nd Subsequent Year (2026-27)	3,637,943.00	2.95%	No

Explanation:
(required if Yes)

Due to the removal of one-time funding from COVID.

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

First Prior Year (2023-24)	17,491,193.00		
Budget Year (2024-25)	16,528,778.00	(5.50%)	No
1st Subsequent Year (2025-26)	16,598,145.00	.42%	No
2nd Subsequent Year (2026-27)	16,668,082.00	.42%	No

Explanation:
(required if Yes)

Due to the removal of one-time funding and the decrease in other state revenues.

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

First Prior Year (2023-24)	13,092,448.00		
Budget Year (2024-25)	10,165,439.00	(22.36%)	Yes
1st Subsequent Year (2025-26)	10,512,397.00	3.41%	No
2nd Subsequent Year (2026-27)	10,732,084.00	2.09%	No

Explanation:
(required if Yes)

The first prior year, FY23-24, includes one-time local donations and carry-over budgets. These items are not included in FY24- 25. The increase in FY25-26 is due to updates to long-term lease contracts.

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

First Prior Year (2023-24)	6,497,453.00		
Budget Year (2024-25)	3,049,909.00	(53.06%)	Yes
1st Subsequent Year (2025-26)	2,914,574.00	(4.44%)	Yes
2nd Subsequent Year (2026-27)	3,004,343.00	3.08%	No

Explanation:
(required if Yes)

Due to removing one-time expenditures funded by Local and State Grant and carry -over budgets.

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

First Prior Year (2023-24)	33,331,184.00		
Budget Year (2024-25)	25,157,917.00	(24.52%)	Yes
1st Subsequent Year (2025-26)	24,864,153.00	(1.17%)	No
2nd Subsequent Year (2026-27)	25,594,325.00	2.94%	No

Explanation:
(required if Yes)

Due to the removal of one-time expenditures funded by COVID and carry -over budgets.

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)	36,168,230.00		
Budget Year (2024-25)	30,081,620.00	(16.83%)	Not Met
1st Subsequent Year (2025-26)	30,644,266.00	1.87%	Met
2nd Subsequent Year (2026-27)	31,038,109.00	1.29%	Met

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

First Prior Year (2023-24)	39,828,637.00		
Budget Year (2024-25)	28,207,826.00	(29.18%)	Not Met
1st Subsequent Year (2025-26)	27,778,727.00	(1.52%)	Met
2nd Subsequent Year (2026-27)	28,598,668.00	2.95%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Due to the removal of one-time funding from COVID.

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

Due to the removal of one-time funding and the decrease in other state revenues.

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

The first prior year, FY23-24, includes one-time local donations and carry-over budgets. These items are not included in FY24- 25. The increase in FY25-26 is due to updates to long-term lease contracts.

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)

Due to removing one-time expenditures funded by Local and State Grant and carry -over budgets.

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

Due to the removal of one-time expenditures funded by COVID and carry -over budgets.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

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)

139,233,131.00

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

3% Required	Budgeted Contribution ¹
Minimum Contribution	to the Ongoing and Major
(Line 2c times 3%)	Maintenance Account
	Status

c. Net Budgeted Expenditures and Other Financing Uses

139,233,131.00	4,176,993.93	4,176,994.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,653,062.15	3,952,631.97	4,668,423.96
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,062,923.38	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(.50)
e. Available Reserves (Lines 1a through 1d)	6,715,985.53	3,952,631.97	4,668,423.46
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	121,768,738.19	131,754,398.87	155,614,132.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	121,768,738.19	131,754,398.87	155,614,132.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.5%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.8%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in 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)	(2,991,817.60)	67,263,899.36	4.4%	Not Met
Second Prior Year (2022-23)	(5,244,937.81)	72,672,383.21	7.2%	Not Met
First Prior Year (2023-24)	(4,978,118.00)	85,400,846.00	5.8%	Not Met
Budget Year (2024-25) (Information only)	(1,254,657.00)	84,078,477.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending exceeds the standard due to salary increases for all three fiscal years; in addition, PERS rates and health benefit costs increased. The District relies on transfers from other funds to assist with reducing the deficit spending.

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	12,922,319.00	18,150,952.54	N/A		Met
Second Prior Year (2022-23)	9,371,473.00	15,159,134.94	N/A		Met
First Prior Year (2023-24)	5,738,377.13	10,716,495.13	N/A		Met
Budget Year (2024-25) (Information only)	5,738,377.13				

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)	25,159,512.90	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.)	5,891	5,863	5,817
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds	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)	143,441,439.00	135,395,887.00	141,171,374.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	143,441,439.00	135,395,887.00	141,171,374.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,303,243.17	4,061,876.61	4,235,141.22
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)	4,303,243.17	4,061,876.61	4,235,141.22

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)	4,303,243.17	4,061,877.00	4,235,141.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	.50	135,149.13	33,952.13
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)	(.50)	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)	4,303,243.17	4,197,026.13	4,269,093.13
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.10%	3.02%
District's Reserve Standard (Section 10B, Line 7):	4,303,243.17	4,061,876.61	4,235,141.22
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?

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?

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?

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)?

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(24,653,225.00)			
Budget Year (2024-25)	(27,037,354.00)	2,384,129.00	9.7%	Met
1st Subsequent Year (2025-26)	(26,037,354.00)	(1,000,000.00)	(3.7%)	Met
2nd Subsequent Year (2026-27)	(26,015,554.00)	(21,800.00)	(.1%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	9,300,000.00			
Budget Year (2024-25)	9,725,000.00	425,000.00	4.6%	Met
1st Subsequent Year (2025-26)	0.00	(9,725,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

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)

Since budget reductions will be implemented in 2025-26, .Transfers In will not be needed.

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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans	5	Fund 1	Fund 1	326,329
Compensated Absences		Fund 1, 12, 13, 14, 21	Fund 1, 12, 13, 14, 21	917,150

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

Siemens	6	Fund 1	Fund 1	
Other GO Bonds \$60M	23	Fund 51	Fund 51	
Other GO Bonds \$67M	24	Fund 51	Fund 51	
Other GO Bonds \$66M	22	Fund 51	Fund 51	
TOTAL:				1,243,479

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				
Supp Early Retirement Program				
State School Building Loans	110,689	110,689	110,689	110,689
Compensated Absences				
Other Long-term Commitments (continued):				
Siemens	249,464	258,789	268,466	277,648
Other GO Bonds \$60M	1,665,025	1,665,025	1,665,025	1,665,025
Other GO Bonds \$67M	2,462,463	2,462,463	2,462,463	2,462,463
Other GO Bonds \$66M	4,847,628	5,052,487	5,305,519	4,710,652
Total Annual Payments:	9,335,269	9,549,453	9,812,162	9,226,477
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase in annual payments will be funded by the General Fund and Fund 51.

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)

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund

4 OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	7/1/2023

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,073,000.00	1,073,000.00	1,073,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits	377.00	377.00	377.00

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	413.22	387.43	387.43	387.43

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

--

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

Yes

If Yes, date of Superintendent and CBO certification:

--

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

Yes

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:	End Date:
-------------	-----------

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	354.75	328.25	328.25	328.25

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

	265,044		
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)	

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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	104.10	101.3	101.3	101.3

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year (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)?

No		

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

Negotiations Not Settled

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

982,416

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Management/Supervisor/Confidential

Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes

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

Jun 26, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Budget, July 1
Estimated Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Redwood City Elementary

San Mateo County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-2600-0-0000-0000-9340	2600	9340	\$1,619,331.21
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-6266-0-0000-0000-9340	6266	9340	\$377,093.29
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-6300-0-0000-0000-9340	6300	9340	\$403,011.80
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-6332-0-0000-0000-9340	6332	9340	\$839,906.00
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-6500-0-0000-0000-9340	6500	9340	\$46,951.64
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-6762-0-0000-0000-9340	6762	9340	\$3,105,797.77
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7028-0-0000-0000-9340	7028	9340	\$58,107.22
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7029-0-0000-0000-9340	7029	9340	\$5,694.00
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7032-0-0000-0000-9340	7032	9340	\$1,191,495.00
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7311-0-0000-0000-9340	7311	9340	\$12,196.58
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7388-0-0000-0000-9340	7388	9340	\$124,598.00
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7426-0-0000-0000-9340	7426	9340	\$308,061.76
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-7435-0-0000-0000-9340	7435	9340	\$2,008,085.91
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
01-8150-0-0000-0000-9340	8150	9340	\$3,947,783.92
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
12-6130-0-0000-0000-9340	6130	9340	\$110,327.31
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
12-6160-0-0000-0000-9340	6160	9340	\$23,099.74
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			
12-7810-0-0000-0000-9340	7810	9340	\$531,210.00
Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.			

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5320-0-0000-0000-9340	5320	9340	\$136,903.57

Explanation: Object 9349 entries are required by the CECC financial software and will be zeroed out during the Asset & Liability Roll.

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

Passed

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.

Passed

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

Passed

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

Passed

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

Passed

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

Passed

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).

Passed

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
12	0000	(\$21,995.71)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.		
Total of negative resource balances for Fund 12		(\$21,995.71)
13	0000	(\$92,704.53)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.		
Total of negative resource balances for Fund 13		(\$92,704.53)
25	0000	(\$581,068.47)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.		
Total of negative resource balances for Fund 25		(\$581,068.47)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

Passed

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

Passed

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

Passed

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

Passed

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

Passed

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

Passed

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

Exception

FUND	RESOURCE	OBJECT	VALUE
12	0000	9340	(\$21,995.71)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.			
12	0000	9790	(\$21,995.71)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.			
13	0000	9340	(\$92,704.53)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.			
13	0000	9790	(\$92,704.53)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.			
25	0000	9340	(\$581,068.47)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.			
25	0000	9790	(\$581,068.47)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources:

Exception

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
01	6536	\$119,990.00	\$0.00	\$119,990.00
Explanation: This pass-thru revenue is received from COE. The offsetting entry should be reflected in the books of COE.				
01	6537	\$103,137.00	\$0.00	\$103,137.00
Explanation: This pass-thru revenue is received from COE. The offsetting entry should be reflected in the books of COE.				

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

Passed

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

Passed

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661		\$272,503,260.00
DEBT.GOV.ST.LOANS.9662		\$538,506.00
DEBT.GOV.PENSION.LIAB.9663		\$84,175,025.00
DEBT.GOV.OPEB.9664		\$38,092,747.00
DEBT.GOV.COMP.ABS.9665		\$526,839.87
DEBT.GOV.CAP.LEASES.9667		\$1,407,532.00
DEBT.GOV.OTH.DEBT.9669		\$12,465,096.00

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

Budget, July 1
Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Redwood City Elementary

San Mateo County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
12	0000	(\$21,995.71)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.		
Total of negative resource balances for Fund 12		(\$21,995.71)
13	0000	(\$92,704.53)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.		
Total of negative resource balances for Fund 13		(\$92,704.53)
25	0000	(\$346,024.47)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.		
Total of negative resource balances for Fund 25		(\$346,024.47)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

- INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

- INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

- INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

- INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

- INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

- INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

- INTRA-FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

- LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

- LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
12	0000	9790	(\$21,995.71)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.			
13	0000	9790	(\$92,704.53)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.			
25	0000	9790	(\$346,024.47)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.			

- PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

- REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

- RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

- SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

- UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

- UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

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

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

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

VERSION-CHECK - (Warning) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

2024-25 BUDGET PRESENTATION

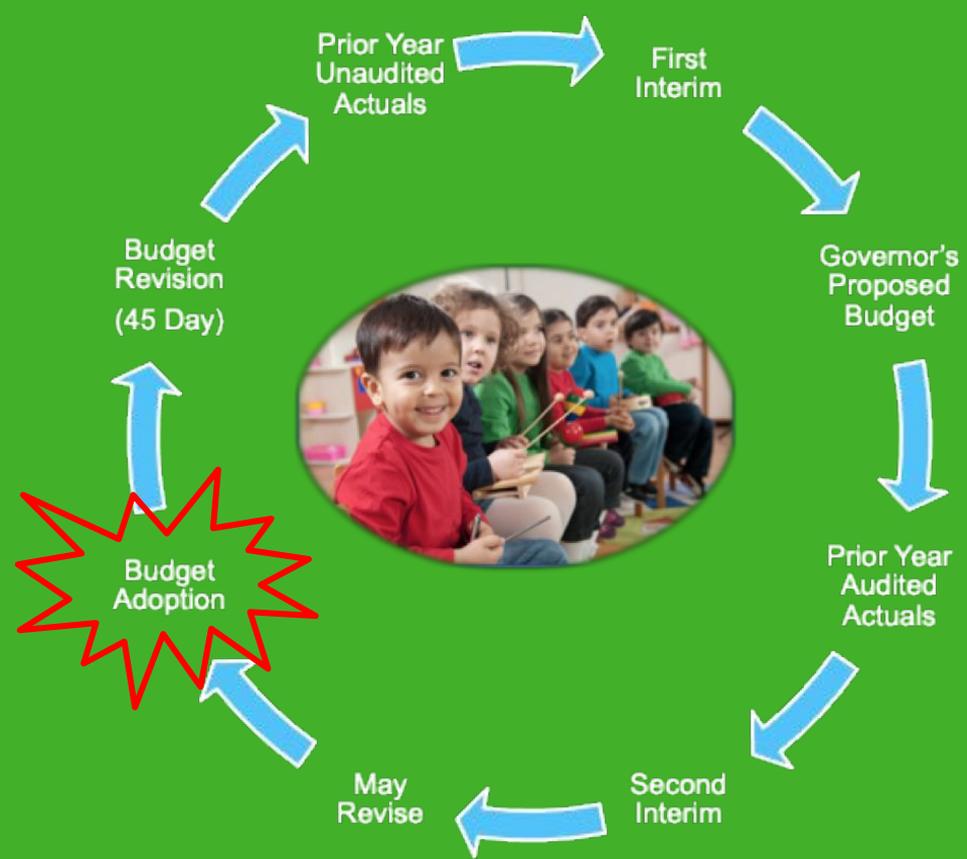
FY 2024-25 Proposed Budget

Public Hearing Presentation
Board of Education
June 20, 2024

Overview

The Annual Budget Cycle

- The State Constitution requires the Governor to submit a budget proposal to the Legislature by January 10 of each year for the following fiscal year beginning July 1.
- By May 14, the Governor must announce an updated revenue forecast, accounting for revenue changes since January. The update is known as the "May Revise" or "May Revision."
- After its introduction, the Legislature has until June 15 to pass the budget.
- The Governor then has 12 working days to sign the budget bill into law after its passing by the Legislature.
- Education Code Section 42127(h) specifies that "Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to reflect the funding made available by the Budget Act"



Overview

- The hearing is intended to provide members of the public a scheduled opportunity to comment on the District's proposed Fiscal Year 2024-25 budget.
- Under the requirements of Education Code 52062, the Public Hearing for the Local Control Accountability Plan (LCAP) and the Public Hearing for the Adopted Budget must be held at the same meeting and at a separate meeting from the meeting where the LCAP and Budget are approved.
- The 2024-25 LCAP and Budget are scheduled to be an item for action at the June 26, 2024, Board meeting.
- The true financial outlook will evolve over the next few months as the State budget is adopted, our financial records for 2023-24 are finalized, actual student enrollments for 2024-25 are known after the school year begins, and staffing assignments are completed.

Budget Assumptions



Assumptions - 2024-25 Proposed Budget	23-24	24-25	25-26	26-27
District Enrollment	6,331	6,274	6,243	6,193
Average Daily Attendance (ADA)	93.21%	93.92%	93.95%	93.95%
Unduplicated Pupil Percentage (UPP)	60.94%	61.13%	60.65%	60.32%
Local Control Funding Formula (LCFF) COLA	8.22%	1.07%	2.93%	3.08%
LCFF COLA Augmentation	0%	0%	0%	0%
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	26.68%	27.05%	27.60%	28.00%
Step and Column	1.50%	1.50%	1.50%	1.50%
Property Tax Increase	5.00%	5.00%	5.00%	5.00%
Consumer Price Index	3.33%	3.10%	2.86%	2.87%

Fund 01 Revenue

FUND 01
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Proposed Budget

	Adopted Budget 23-24	First Interim 23-24	Second Interim 23-24	Estimated Actuals 23-24	Proposed Budget 24-25	Difference
A) REVENUES						
LCFF Sources	\$93,040,107	\$94,623,840	\$95,648,978	\$95,867,999	\$98,908,439	\$3,040,440
Federal Revenues	5,552,977	5,494,569	5,560,413	5,584,589	3,387,403	-2,197,186
Other State Revenues	10,093,853	16,552,269	17,242,568	17,491,193	16,528,778	-962,415
Local Revenues	8,919,920	10,709,139	12,295,424	13,092,448	10,165,439	-2,927,009
TOTAL REVENUES	\$117,606,857	\$127,379,817	\$130,747,383	\$132,036,229	\$128,990,059	-\$3,046,170

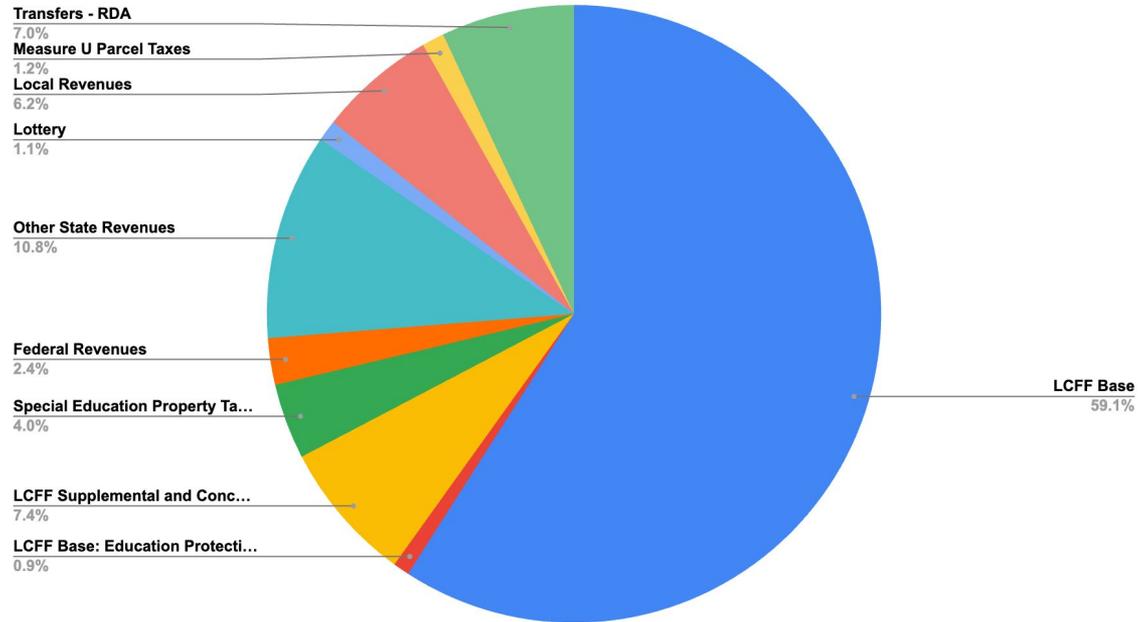
Fund 01 Revenue

**REDWOOD CITY SCHOOL DISTRICT
GENERAL FUND 01 SOURCES OF REVENUE
24-25 Proposed Budget**

Revenue Category	Amount	% of Total
LCFF Base	\$81,958,843	59.08%
LCFF Base: Education Protection Account	1,192,598	0.86%
LCFF Supplemental and Concentration	10,272,560	7.41%
Special Education Property Taxes	5,484,438	3.95%
Federal Revenues	3,387,403	2.44%
Other State Revenues	14,996,815	10.81%
Lottery	1,531,963	1.10%
Local Revenues	8,545,895	6.16%
Measure U Parcel Taxes	1,619,544	1.17%
Transfers - RDA	9,725,000	7.01%
Total Revenue	\$138,715,059	100.0%

Fund 01 Revenue

RCSD Fund 01 Revenue



Fund 01 Expenditures



FUND 01
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Proposed Budget

	Adopted Budget 23-24	First Interim 23-24	Second Interim 23-24	Estimated Actuals 23-24	Proposed Budget 24-25	Difference
B) EXPENDITURES						
Certificated Salaries	\$52,411,661	\$52,722,122	\$51,782,607	\$53,046,422	\$53,034,842	-\$11,580
Classified Salaries	23,014,239	25,451,359	24,266,473	26,616,719	25,727,067	-889,652
Employee Benefits	35,671,790	35,604,094	35,299,221	36,301,323	36,687,522	386,199
Books and Supplies	4,647,092	6,754,130	6,478,765	6,497,453	3,049,909	-3,447,544
Services and Operating Expenses	26,255,581	30,879,137	32,673,562	33,331,184	25,157,917	-8,173,267
Capital Outlay	0	0	0	0	0	0
Other Outgo	560,154	550,154	550,154	380,154	419,478	39,324
Direct Support/Indirect Costs	(564,281)	(553,074)	(559,123)	(559,123)	(635,296)	-76,173
TOTAL EXPENDITURES	\$141,996,236	\$151,407,922	\$150,491,659	\$155,614,132	\$143,441,439	-\$12,172,693

Fund 01 Expenditures

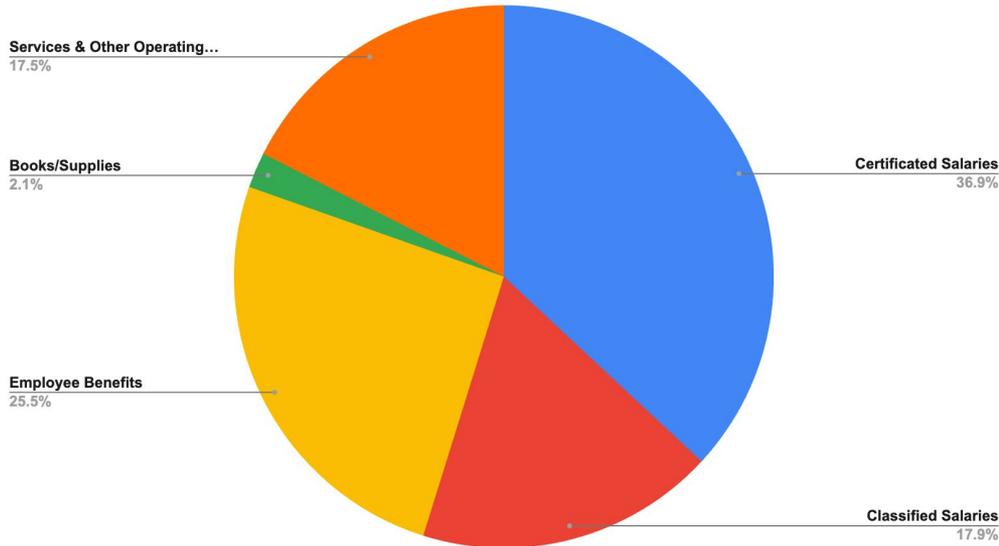
GENERAL FUND 01 EXPENDITURES

24-25 Proposed Budget

Expenditures Category	Amount	% of Total
Certificated Salaries	\$53,034,842	36.97%
Classified Salaries	25,727,067	17.94%
Employee Benefits	36,687,522	25.58%
Books/Supplies	3,049,909	2.13%
Services & Other Operating Expenses	25,157,917	17.54%
Other Outgo/Direct & Indirect Costs/Transfer-out	(215,818)	-0.15%
Total Expenditures	143,441,439	100.00%

Fund 01 Expenditures**

RCSD Fund 01 Expenses



Certificated Salaries

- Classroom Teachers
- TOSAs
- Counselors
- Psychologists
- Site Administrators
- District Office Administrators

Classified Salaries

- Instructional Assts.
- Para-Professionals
- School Office Staff
- Custodians
- Maintenance & Ops
- Technology Support

Employee Benefits

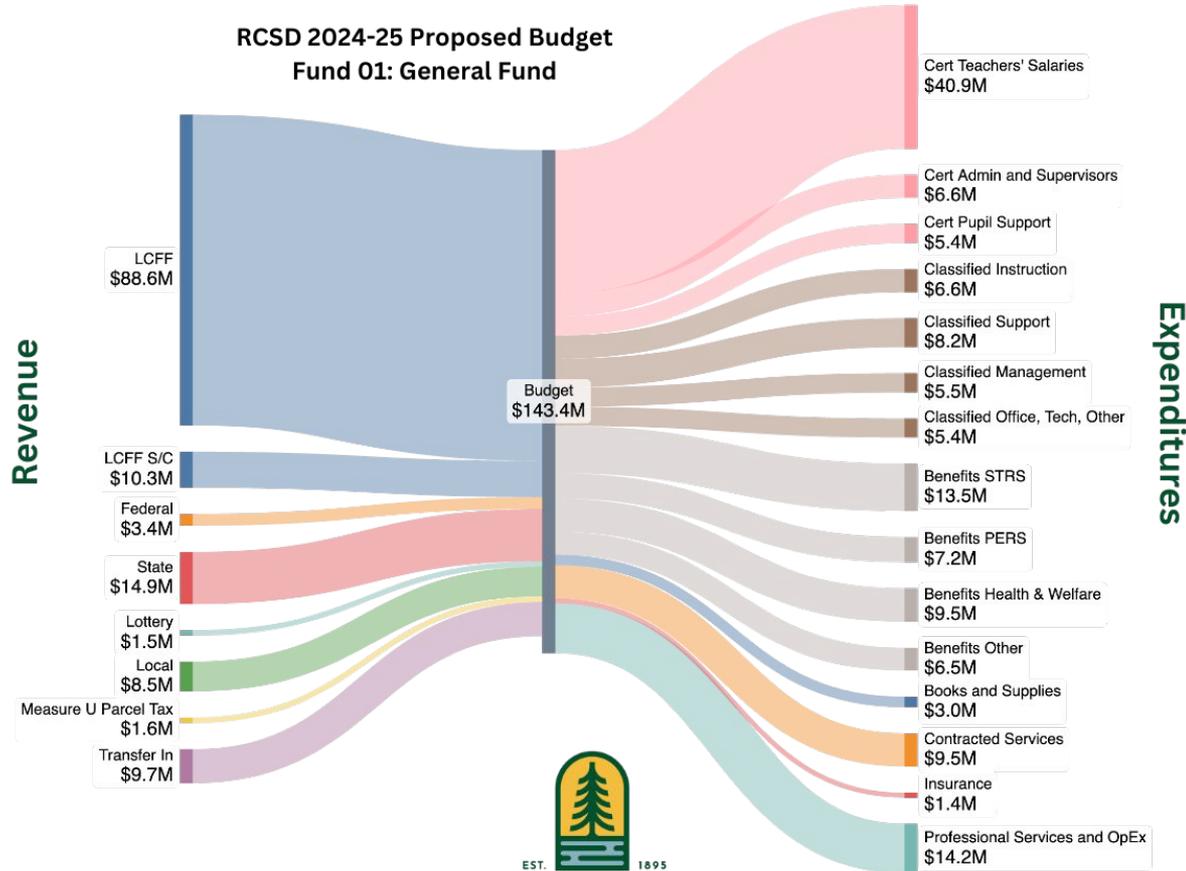
- Health and Dental
- Medicare
- Workers Comp
- FICA - Classified
- PERS - Classified
- STRS - Certificated

Services & Operating

- Utilities
- Network/Internet
- Insurance
- Professional Services
- Contract Personnel
- Outside Services

Certificated/Classified/Benefits = 80%

**RCSD 2024-25 Proposed Budget
Fund 01: General Fund**



Fund 01 Snapshot

Teacher and Classroom Support Salaries

- Teachers • Substitutes • Instructional Aids/Paraprofessionals • Resources Specialists

Administration & Supervisors

- Superintendent • Assistant Superintendents • Directors • Principals/Asst.Principals • Managers • Supervisors

Classified Support

- Tech Support • Occupational Therapists • LVNs • Crossing Guards • M&O • Custodial • HR • Translation • SIS
• Bus Drivers • Mechanics • Library Specialists • Business Office • Office Managers/Assistants • Admin Assistants

Retirement and Benefits

- State Teachers Retirement System (STRS) • Public Employee Retirement System (PERS) • OASDI/Medicare
• Unemployment Insurance • Workers' Compensation • Health and Welfare Benefits

Books and Supplies

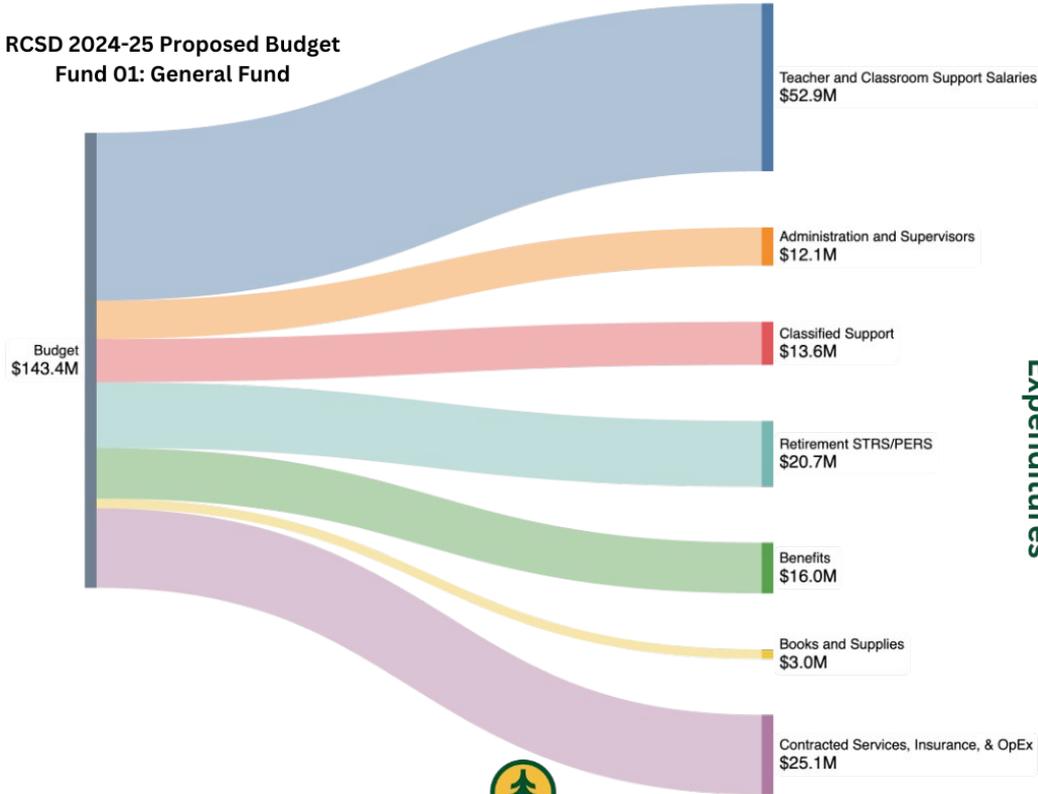
- Textbooks and Core Materials • Materials and Supplies • Equipment

Contracted Services, Insurance, and Operational Expenses

- SPED Services • Enrichment • Insurance • Fingerprinting • Legal Expense • Utilities • Waste Disposal

Fund 01 Expenditure Snapshot

RCSD 2024-25 Proposed Budget
Fund 01: General Fund



Fund 01 Ending Fund Balance

FUND 01
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Proposed Budget

	Adopted Budget 23-24	First Interim 23-24	Second Interim 23-24	Estimated Actuals 23-24	Proposed Budget 24-25	Difference
EXCESS (DEFICIENCY) OF REVENUES						
C) OVER EXPENDITURES	(24,389,379)	(24,028,105)	(19,744,276)	(23,577,903)	(14,451,380)	9,126,523
OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$14,300,000	\$14,300,000	\$9,300,000	\$9,300,000	\$9,625,000	325,000
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$14,300,000	\$14,300,000	\$9,300,000	\$9,300,000	\$9,625,000	325,000
E) NET INCREASE (DECREASE) IN FUND BALANCE	(10,089,379)	(9,728,105)	(10,444,276)	(14,277,903)	(4,826,380)	9,451,523
F) BEGINNING FUND BALANCE	\$33,768,214	\$33,768,214	\$34,570,512	\$34,570,512	\$20,292,609	-\$14,277,903
G) ENDING FUND BALANCE	\$23,678,835	\$24,040,109	\$24,126,236	\$20,292,609	\$15,466,229	-\$4,826,380

Multi-Year Projections

24-25 Proposed Budget	2023-24 (EA)	2024-25	2025-26	2026-27
REVENUES				
Local Control Funding Formula (LCFF including S/C)	\$95,867,999	\$98,908,439	\$102,901,419	\$107,474,471
Federal Revenues	\$5,584,589	\$3,387,403	\$3,533,724	\$3,637,943
Other State/Local Revenues	30,583,641	26,694,217	27,110,541	27,400,166
Transfers In/Other Sources & Transfers Out/Other Uses	9,300,000	9,725,000	0	0
TOTAL REVENUES	\$141,336,229	\$138,715,059	\$133,545,684	\$138,512,580
Expenditures				
Salaries & Benefits	\$115,964,464	\$115,449,431	\$115,338,676	\$117,651,111
Books/Supplies & Outlay	6,497,453	3,049,909	2,914,574	3,004,342
Services & Operating Expenses	33,331,184	25,157,917	24,864,153	25,594,325
Other Outgo & Indirect Costs	-178,969	-215,818	-221,516	-228,405
<i>Fiscal Stabilization Plan</i>			-7,500,000	-4,850,000
TOTAL EXPENDITURES	\$155,614,132	\$143,441,439	\$135,395,886	\$141,171,373
Current Year Increase/Decrease In Fund Balance	-\$14,277,903	-\$4,726,380	-\$1,850,202	-\$2,658,793
Beginning Balance	\$34,570,512	\$20,292,609	\$15,566,229	\$13,716,027
Ending Balance	\$20,292,609	\$15,566,229	\$13,716,027	\$11,057,234

Multi-Year Projections: 1st Interim



Ending Balance	\$20,292,609	\$15,566,229	\$13,716,027	\$11,057,234
Components of Ending Balance	2023-24	2024-25	2025-26	2026-27
Revolving Cash/Stores/Prepaid	80,000	80,000	80,000	80,000
Restricted Ending Balance	14,554,232	11,082,509	9,289,002	6,558,141
Assigned	989,953	100,477	150,000	150,000
Board Mandated Reserve (Goal 3%) (0%, 0%, 0%)	0	0	0	0
Reserve for Economic Uncertainty (3%)	4,668,424	4,303,243	4,061,877	4,235,141
Unassigned/Unappropriated Ending Balance	\$0	\$0	\$135,148	\$33,951
Ending Balance	\$20,292,609	\$15,566,229	\$13,716,027	\$11,057,234

Fiscal Stabilization Plan

24-25 Proposed Budget	2023-24 (EA)	2024-25	2025-26	2026-27
Transfers In/Other Sources & Transfers Out/Other Uses	9,300,000	9,725,000	0	0
<i>Fiscal Stabilization Plan</i>			-7,500,000	-4,850,000

Need for Fiscal Stabilization Plan

- Reduce Deficit Spending
- Reduce/Eliminate Transfers from Fund 25
- Increasing Costs
- Settlement Agreements
- Full Expenditure of One-time Funds

What happens next...?

- Evaluate All District Expenditures
- Evaluate Staffing Based on Enrollment
- Develop Plan for Outreach and Involvement (August 2024)
- Provide opportunities for input
- Provide updates on progress
- Prepare for inclusion in 24-25 1st and/or 2nd Interim Reports

Balances in Excess of Minimum Reserve Requirement

District: Redwood City Elementary School District
CDS #: 41-69005

**Adopted Budget
2024-25 Budget Attachment
Balances in Excess of Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves
(Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.)

Combined Assigned and Unassigned/unappropriated Fund Balances		2024-25 Adopted Budget	
Form	Fund		
01	General Fund	\$4,483,719.63	Add total of Object Codes 9780/9789/9790 from:
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	<- a) Form 01
			<- b) Form 17
	Total Assigned and Unassigned Ending Fund Balances	\$4,483,719.63	
	District Standard Reserve Level	3%	<- Source: Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$4,303,243	<- Source: Form 01CS Line 10B-7
Total Assigned & Unassigned Ending Balance in Excess of Minimum		\$180,476.63	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:			
SACS Form	Fund	2024-25 Adopted Budget	Description of Need
01	General Fund	\$80,000.0	Revolving Cash/Stores/Prepaid
01	General Fund	\$100,476.6	Assigned for Health Care Reform & Substitute Leave
<i>Insert Lines above as needed</i>			
Total of Substantiated Needs		\$180,476.63	
Remaining Unsubstantiated Balance		\$0.00	Balance should be Zero

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

Other Funds: 24-25 Balances

Other Funds: Fund Balance	Adopted Budget 23-24	First Interim 23-24	Second Interim 23-24	Estimated Actuals 23-24	Proposed Budget 24-25	Difference
Fund 12: Child Development	\$1,112,602	\$923,812	\$923,812	\$923,812	\$923,812	\$0
Fund 13: Cafeteria	4,458,571	3,840,664	3,818,881	3,818,881	2,310,341	-1,508,540
Fund 14: Deferred Maintenance	0	0	0	0	0	0
Fund 21: Building (Bond)	90,361,082	88,311,150	89,360,079	88,796,930	88,411,961	-384,969
Fund 25: Capital Facilities	17,399,069	18,576,201	\$23,576,201	23,763,959	17,879,463	-5,884,496
Fund 35: County Facilities Fund	\$4,263,463	8,179,462	11,435,615	\$23,098,425	\$23,198,425	100,000
Fund 40: Capital Outlay	\$1,799,544	\$1,740,544	\$1,746,378	\$1,746,378	\$1,687,378	-\$59,000

Areas to Monitor

- CSEA Negotiations - 2023-24, 2024-25
- Fully Expended One-Time Funds
- Enrollment
- Staffing
- 2024-25 California Proposed State Budget
- State and National Economy - Mixed Signals

Next Steps



June

- ★ 24-25 LCAP & Budget Public Hearings
- ★ 24-25 LCAP & Budget Adoption



September

- ★ Unaudited Actuals



Fall 24

- ★ Expenditure Review
- ★ Budget Decisions for 25-26
- ★ First Interim - December

COMMONLY USED ACRONYMS

Acronyms—May Revision Workshop 2022

AB	Assembly Bill
ADA	Average Daily Attendance
ARP	American Rescue Plan
CAASPP	California Assessment of Student Performance and Progress
CADAA	California Dream Act Application
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CCEE	California Collaborative for Educational Excellence
CDE	California Department of Education
CEA	Current Expense of Education
CEI	Community Engagement Initiative
COE	County Office of Education
COLA	Cost-of-Living Adjustment
CTC	Commission on Teacher Credentialing
Dashboard	California School Dashboard
DOF	Department of Finance
ELA	English Language Arts
ELO	Expanded Learning Opportunities
ELO-P	Expanded Learning Opportunities Program
ELPAC	English Language Proficiency Assessment for California
ESSER	Elementary and Secondary School Emergency Relief
EWIG	Educator Workforce Investment Grant
FAFSA	Free Application for Federal Student Aid
FY	Fiscal Year
GEER	Governor's Emergency Education Relief
GDP	Gross Domestic Product
GSA	Grade Span Adjustment
HR	Human Resources
IDEA	Individuals with Disabilities Education Act
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LEA	Local Educational Agency

Acronyms—May Revision Workshop 2022

LLM	Learning Loss Mitigation
MOE	Maintenance of Effort
NSLP	National School Lunch Program
PEPRA	Public Employees' Pension Reform Act
PIT	Personal Income Tax
S/C	Supplemental and Concentration Grant
SB	Senate Bill
SBE	State Board of Education
SELPA	Special Education Local Plan Area
SFP	School Facility Program
SSC	School Services of California Inc.
STEM	Science, Technology, Engineering, and Mathematics
SWD	Student with Disabilities
TK	Transitional Kindergarten
UPP	Unduplicated Pupil Percentage