



2024-25 BUDGET

2023-24 ESTIMATED ACTUALS

State SACS and District Schedules
for Annual Budget Adoption
June 25, 2024

GENERAL FUND SUMMARY

2023-24 ESTIMATED ACTUALS

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2024-25 ADOPTED BUDGET

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

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		202,332,661.00	1,497,496.00	203,830,157.00	206,642,631.00	1,497,496.00	208,140,127.00	2.1%
2) Federal Revenue	8100-8299		7,353.39	53,153,747.20	53,161,100.59	7,354.00	14,723,405.00	14,730,759.00	-72.3%
3) Other State Revenue	8300-8599		5,227,714.36	41,777,411.22	47,005,125.58	4,959,667.00	43,555,617.62	48,515,284.62	3.2%
4) Other Local Revenue	8600-8799		10,911,731.20	21,436,129.57	32,347,860.77	10,167,666.00	19,516,439.08	29,684,105.08	-8.2%
5) TOTAL, REVENUES			218,479,459.95	117,864,783.99	336,344,243.94	221,777,318.00	79,292,957.70	301,070,275.70	-10.5%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		74,683,784.59	44,350,735.31	119,034,519.90	77,914,652.33	42,216,814.47	120,131,466.80	0.9%
2) Classified Salaries	2000-2999		24,728,317.36	30,740,749.61	55,469,066.97	26,854,876.34	31,243,153.32	58,098,029.66	4.7%
3) Employee Benefits	3000-3999		37,779,006.55	39,841,987.36	77,620,993.91	41,021,557.72	40,286,363.77	81,307,921.49	4.7%
4) Books and Supplies	4000-4999		9,256,621.18	16,737,390.47	25,994,011.65	6,091,193.25	4,910,102.95	11,001,296.20	-57.7%
5) Services and Other Operating Expenditures	5000-5999		17,776,034.15	25,237,284.87	43,013,319.02	16,591,109.96	11,132,492.74	27,723,602.70	-35.5%
6) Capital Outlay	6000-6999		3,716,761.49	24,785,339.69	28,502,101.18	251,000.00	2,080,000.00	2,331,000.00	-91.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		89,162.00	1,327,632.18	1,416,794.18	0.00	1,327,634.00	1,327,634.00	-6.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(7,090,740.03)	6,415,234.60	(675,505.43)	(4,592,235.38)	3,662,889.89	(929,345.49)	37.6%
9) TOTAL, EXPENDITURES			160,938,947.29	189,436,354.09	350,375,301.38	164,132,154.22	136,859,451.14	300,991,605.36	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,540,512.66	(71,571,570.10)	(14,031,057.44)	57,645,163.78	(57,566,493.44)	78,670.34	-100.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		1,193,337.00	0.00	1,193,337.00	1,193,337.00	0.00	1,193,337.00	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		(55,981,308.81)	55,981,308.81	0.00	(57,646,793.31)	57,646,793.31	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,174,645.81)	55,981,308.81	(1,193,337.00)	(58,840,130.31)	57,646,793.31	(1,193,337.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			365,866.85	(15,590,261.29)	(15,224,394.44)	(1,194,966.53)	80,299.87	(1,114,666.66)	-92.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		67,348,285.80	49,435,398.50	116,783,684.30	67,714,152.65	33,845,137.21	101,559,289.86	-13.0%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			67,348,285.80	49,435,398.50	116,783,684.30	67,714,152.65	33,845,137.21	101,559,289.86	-13.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,348,285.80	49,435,398.50	116,783,684.30	67,714,152.65	33,845,137.21	101,559,289.86	-13.0%
2) Ending Balance, June 30 (E + F1e)			67,714,152.65	33,845,137.21	101,559,289.86	66,519,186.12	33,925,437.08	100,444,623.20	-1.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	275,000.00	0.00	275,000.00	275,000.00	0.00	275,000.00	0.0%
Prepaid Items		9713	494,643.69	0.00	494,643.69	254,767.00	0.00	254,767.00	-48.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	33,845,137.21	33,845,137.21	0.00	33,925,437.08	33,925,437.08	0.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	38,545,476.00	0.00	38,545,476.00	35,620,925.00	0.00	35,620,925.00	-7.6%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,547,059.15	0.00	10,547,059.15	9,065,548.27	0.00	9,065,548.27	-14.0%
Unassigned/Unappropriated Amount		9790	17,701,973.81	0.00	17,701,973.81	21,152,945.85	0.00	21,152,945.85	19.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	112,981,560.00	0.00	112,981,560.00	117,455,514.00	0.00	117,455,514.00	4.0%
Education Protection Account State Aid - Current Year		8012	48,325,319.00	0.00	48,325,319.00	48,261,566.00	0.00	48,261,566.00	-0.1%
State Aid - Prior Years		8019	321.00	0.00	321.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	202,102.00	0.00	202,102.00	202,102.00	0.00	202,102.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	42,163,829.00	0.00	42,163,829.00	42,163,829.00	0.00	42,163,829.00	0.0%
Unsecured Roll Taxes		8042	1,439,086.00	0.00	1,439,086.00	1,439,086.00	0.00	1,439,086.00	0.0%
Prior Years' Taxes		8043	(1,646.00)	0.00	(1,646.00)	(1,646.00)	0.00	(1,646.00)	0.0%
Supplemental Taxes		8044	4,126,798.00	0.00	4,126,798.00	4,126,798.00	0.00	4,126,798.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	173,839.00	0.00	173,839.00	173,839.00	0.00	173,839.00	0.0%

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			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	3,626,931.00	0.00	3,626,931.00	3,626,931.00	0.00	3,626,931.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			213,038,139.00	0.00	213,038,139.00	217,448,019.00	0.00	217,448,019.00	2.1%
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	(10,705,478.00)	0.00	(10,705,478.00)	(10,805,388.00)	0.00	(10,805,388.00)	0.9%
Property Taxes Transfers		8097	0.00	1,497,496.00	1,497,496.00	0.00	1,497,496.00	1,497,496.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			202,332,661.00	1,497,496.00	203,830,157.00	206,642,631.00	1,497,496.00	208,140,127.00	2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,390,526.83	4,390,526.83	0.00	4,373,580.00	4,373,580.00	-0.4%
Special Education Discretionary Grants		8182	0.00	391,264.00	391,264.00	0.00	493,161.00	493,161.00	26.0%
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	7,353.39	0.00	7,353.39	7,354.00	0.00	7,354.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,816,453.40	7,816,453.40		6,997,287.00	6,997,287.00	-10.5%
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		1,538,743.14	1,538,743.14		784,200.00	784,200.00	-49.0%
Title III, Immigrant Student Program	4201	8290		157,506.00	157,506.00		157,506.00	157,506.00	0.0%
Title III, English Learner Program	4203	8290		1,249,549.48	1,249,549.48		634,112.00	634,112.00	-49.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,199,097.75	1,199,097.75		1,033,684.00	1,033,684.00	-13.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	36,410,606.60	36,410,606.60	0.00	249,875.00	249,875.00	-99.3%
TOTAL, FEDERAL REVENUE			7,353.39	53,153,747.20	53,161,100.59	7,354.00	14,723,405.00	14,730,759.00	-72.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,067,100.00	1,067,100.00	0.00	1,067,100.00	1,067,100.00	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	71,105.00	71,105.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	528,311.00	0.00	528,311.00	528,311.00	0.00	528,311.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,858,309.50	1,296,514.64	4,154,824.14	2,673,047.00	1,098,669.00	3,771,716.00	-9.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	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	1,841,093.86	39,342,691.58	41,183,785.44	1,758,309.00	41,389,848.62	43,148,157.62	4.8%
TOTAL, OTHER STATE REVENUE			5,227,714.36	41,777,411.22	47,005,125.58	4,959,667.00	43,555,617.62	48,515,284.62	3.2%
OTHER LOCAL REVENUE									

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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	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	129,536.00	0.00	129,536.00	129,536.00	0.00	129,536.00	0.0%
Interest		8660	2,500,045.00	0.00	2,500,045.00	2,500,045.00	0.00	2,500,045.00	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	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Interagency Services		8677	3,606,000.00	3,892,568.86	7,498,568.86	3,606,000.00	3,892,569.82	7,498,569.82	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	4,571,150.20	4,000,090.71	8,571,240.91	3,827,085.00	1,935,398.26	5,762,483.26	-32.8%
Tuition		8710	0.00	266,364.00	266,364.00	0.00	266,364.00	266,364.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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		13,277,106.00	13,277,106.00		13,422,107.00	13,422,107.00	1.1%
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			10,911,731.20	21,436,129.57	32,347,860.77	10,167,666.00	19,516,439.08	29,684,105.08	-8.2%
TOTAL, REVENUES			218,479,459.95	117,864,783.99	336,344,243.94	221,777,318.00	79,292,957.70	301,070,275.70	-10.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	59,121,522.68	34,101,047.89	93,222,570.57	61,080,570.58	33,136,387.64	94,216,958.22	1.1%
Certificated Pupil Support Salaries		1200	6,287,394.14	2,055,110.44	8,342,504.58	6,449,568.02	1,953,837.00	8,403,405.02	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	8,260,577.04	6,902,779.34	15,163,356.38	8,871,102.35	5,554,334.83	14,425,437.18	-4.9%
Other Certificated Salaries		1900	1,014,290.73	1,291,797.64	2,306,088.37	1,513,411.38	1,572,255.00	3,085,666.38	33.8%
TOTAL, CERTIFICATED SALARIES			74,683,784.59	44,350,735.31	119,034,519.90	77,914,652.33	42,216,814.47	120,131,466.80	0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,522,954.23	21,133,031.37	22,655,985.60	1,871,918.63	21,779,786.00	23,651,704.63	4.4%
Classified Support Salaries		2200	10,377,530.98	4,748,885.73	15,126,416.71	11,059,501.30	5,482,356.77	16,541,858.07	9.4%
Classified Supervisors' and Administrators' Salaries		2300	2,940,640.17	831,920.90	3,772,561.07	2,997,945.00	807,644.00	3,805,589.00	0.9%
Clerical, Technical and Office Salaries		2400	8,442,071.58	1,794,986.73	10,237,058.31	8,493,875.30	1,829,757.00	10,323,632.30	0.8%
Other Classified Salaries		2900	1,445,120.40	2,231,924.88	3,677,045.28	2,431,636.11	1,343,609.55	3,775,245.66	2.7%
TOTAL, CLASSIFIED SALARIES			24,728,317.36	30,740,749.61	55,469,066.97	26,854,876.34	31,243,153.32	58,098,029.66	4.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,732,931.64	18,703,640.15	32,436,571.79	14,774,747.99	18,918,420.50	33,693,168.49	3.9%
PERS		3201-3202	6,126,773.00	8,155,818.23	14,282,591.23	7,301,742.32	8,566,965.87	15,868,708.19	11.1%
OASDI/Medicare/Alternativ e		3301-3302	2,954,008.42	3,106,617.79	6,060,626.21	3,306,881.93	2,964,653.17	6,271,535.10	3.5%

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	10,263,977.53	7,062,808.48	17,326,786.01	10,740,136.24	7,177,299.75	17,917,435.99	3.4%
Unemployment Insurance		3501-3502	56,539.34	40,822.82	97,362.16	69,347.15	40,495.83	109,842.98	12.8%
Workers' Compensation		3601-3602	3,124,018.71	2,435,844.61	5,559,863.32	3,288,486.09	2,309,236.65	5,597,722.74	0.7%
OPEB, Allocated		3701-3702	1,451,988.26	328,899.28	1,780,887.54	1,485,774.00	308,592.00	1,794,366.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	68,769.65	7,536.00	76,305.65	54,442.00	700.00	55,142.00	-27.7%
TOTAL, EMPLOYEE BENEFITS			37,779,006.55	39,841,987.36	77,620,993.91	41,021,557.72	40,286,363.77	81,307,921.49	4.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,516.03	308,072.97	311,589.00	3,500.00	450,000.00	453,500.00	45.5%
Books and Other Reference Materials		4200	1,177,559.69	188,499.86	1,366,059.55	415,600.00	143,379.00	558,979.00	-59.1%
Materials and Supplies		4300	6,705,653.00	10,287,605.50	16,993,258.50	4,834,466.25	3,507,347.95	8,341,814.20	-50.9%
Noncapitalized Equipment		4400	1,369,892.46	5,953,212.14	7,323,104.60	837,627.00	809,376.00	1,647,003.00	-77.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,256,621.18	16,737,390.47	25,994,011.65	6,091,193.25	4,910,102.95	11,001,296.20	-57.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	388,210.59	529,118.61	917,329.20	492,965.28	333,106.06	826,071.34	-9.9%
Dues and Memberships		5300	111,450.00	695.00	112,145.00	95,850.00	150.00	96,000.00	-14.4%
Insurance		5400 - 5450	2,140,861.51	0.00	2,140,861.51	2,456,006.00	0.00	2,456,006.00	14.7%
Operations and Housekeeping Services		5500	4,360,325.00	0.00	4,360,325.00	4,360,325.00	0.00	4,360,325.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,372,450.70	1,263,654.76	3,636,105.46	966,026.00	1,041,640.00	2,007,666.00	-44.8%
Transfers of Direct Costs		5710	(456,745.92)	456,745.92	0.00	(177,077.00)	177,077.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(88,485.56)	(6,350.00)	(94,835.56)	(84,199.00)	(6,300.00)	(90,499.00)	-4.6%
Professional/Consulting Services and Operating Expenditures		5800	8,182,729.51	22,950,213.55	31,132,943.06	7,709,682.00	9,548,108.68	17,257,790.68	-44.6%
Communications		5900	765,238.32	43,207.03	808,445.35	771,531.68	38,711.00	810,242.68	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,776,034.15	25,237,284.87	43,013,319.02	16,591,109.96	11,132,492.74	27,723,602.70	-35.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	681,906.00	2,224,198.39	2,906,104.39	1,000.00	1,000,000.00	1,001,000.00	-65.6%
Buildings and Improvements of Buildings		6200	690,000.00	19,520,360.46	20,210,360.46	50,000.00	1,000,000.00	1,050,000.00	-94.8%
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	2,326,379.99	3,040,780.84	5,367,160.83	200,000.00	80,000.00	280,000.00	-94.8%

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	18,475.50	0.00	18,475.50	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,716,761.49	24,785,339.69	28,502,101.18	251,000.00	2,080,000.00	2,331,000.00	-91.8%
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	726,819.94	726,819.94	0.00	726,820.00	726,820.00	0.0%
Payments to County Offices		7142	89,162.00	600,812.24	689,974.24	0.00	600,814.00	600,814.00	-12.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			89,162.00	1,327,632.18	1,416,794.18	0.00	1,327,634.00	1,327,634.00	-6.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,415,234.60)	6,415,234.60	0.00	(3,662,889.89)	3,662,889.89	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(675,505.43)	0.00	(675,505.43)	(929,345.49)	0.00	(929,345.49)	37.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,090,740.03)	6,415,234.60	(675,505.43)	(4,592,235.38)	3,662,889.89	(929,345.49)	37.6%
TOTAL, EXPENDITURES			160,938,947.29	189,436,354.09	350,375,301.38	164,132,154.22	136,859,451.14	300,991,605.36	-14.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,193,337.00	0.00	1,193,337.00	1,193,337.00	0.00	1,193,337.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,193,337.00	0.00	1,193,337.00	1,193,337.00	0.00	1,193,337.00	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%

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	(55,981,308.81)	55,981,308.81	0.00	(57,646,793.31)	57,646,793.31	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			(55,981,308.81)	55,981,308.81	0.00	(57,646,793.31)	57,646,793.31	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(57,174,645.81)	55,981,308.81	(1,193,337.00)	(58,840,130.31)	57,646,793.31	(1,193,337.00)	0.0%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	202,332,661.00	1,497,496.00	203,830,157.00	206,642,631.00	1,497,496.00	208,140,127.00	2.1%
2) Federal Revenue		8100-8299	7,353.39	53,153,747.20	53,161,100.59	7,354.00	14,723,405.00	14,730,759.00	-72.3%
3) Other State Revenue		8300-8599	5,227,714.36	41,777,411.22	47,005,125.58	4,959,667.00	43,555,617.62	48,515,284.62	3.2%
4) Other Local Revenue		8600-8799	10,911,731.20	21,436,129.57	32,347,860.77	10,167,666.00	19,516,439.08	29,684,105.08	-8.2%
5) TOTAL, REVENUES			218,479,459.95	117,864,783.99	336,344,243.94	221,777,318.00	79,292,957.70	301,070,275.70	-10.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	92,162,218.99	111,822,831.72	203,985,050.71	92,821,356.46	96,288,634.29	189,109,990.75	-7.3%
2) Instruction - Related Services	2000-2999		19,446,768.31	18,518,977.30	37,965,745.61	21,399,757.15	15,493,976.52	36,893,733.67	-2.8%
3) Pupil Services	3000-3999		17,703,493.17	14,350,435.46	32,053,928.63	19,054,707.00	11,159,169.97	30,213,876.97	-5.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		67,075.00	0.00	67,075.00	69,462.00	0.00	69,462.00	3.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		17,122,866.46	15,042,453.40	32,165,319.86	17,126,330.62	5,160,099.62	22,286,430.24	-30.7%
8) Plant Services	8000-8999		14,347,363.36	28,374,024.03	42,721,387.39	13,660,540.99	7,429,936.74	21,090,477.73	-50.6%
9) Other Outgo	9000-9999		89,162.00	1,327,632.18	1,416,794.18	0.00	1,327,634.00	1,327,634.00	-6.3%
10) TOTAL, EXPENDITURES			160,938,947.29	189,436,354.09	350,375,301.38	164,132,154.22	136,859,451.14	300,991,605.36	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			57,540,512.66	(71,571,570.10)	(14,031,057.44)	57,645,163.78	(57,566,493.44)	78,670.34	-100.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,193,337.00	0.00	1,193,337.00	1,193,337.00	0.00	1,193,337.00	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	(55,981,308.81)	55,981,308.81	0.00	(57,646,793.31)	57,646,793.31	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,174,645.81)	55,981,308.81	(1,193,337.00)	(58,840,130.31)	57,646,793.31	(1,193,337.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			365,866.85	(15,590,261.29)	(15,224,394.44)	(1,194,966.53)	80,299.87	(1,114,666.66)	-92.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	67,348,285.80	49,435,398.50	116,783,684.30	67,714,152.65	33,845,137.21	101,559,289.86	-13.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,348,285.80	49,435,398.50	116,783,684.30	67,714,152.65	33,845,137.21	101,559,289.86	-13.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,348,285.80	49,435,398.50	116,783,684.30	67,714,152.65	33,845,137.21	101,559,289.86	-13.0%
2) Ending Balance, June 30 (E + F1e)			67,714,152.65	33,845,137.21	101,559,289.86	66,519,186.12	33,925,437.08	100,444,623.20	-1.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	275,000.00	0.00	275,000.00	275,000.00	0.00	275,000.00	0.0%
Prepaid Items		9713	494,643.69	0.00	494,643.69	254,767.00	0.00	254,767.00	-48.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	33,845,137.21	33,845,137.21	0.00	33,925,437.08	33,925,437.08	0.2%
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	38,545,476.00	0.00	38,545,476.00	35,620,925.00	0.00	35,620,925.00	-7.6%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,547,059.15	0.00	10,547,059.15	9,065,548.27	0.00	9,065,548.27	-14.0%
Unassigned/Unappropriated Amount		9790	17,701,973.81	0.00	17,701,973.81	21,152,945.85	0.00	21,152,945.85	19.5%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	0.00	8,309,554.17
6266	Educator Effectiveness, FY 2021-22	1,721,542.03	328,434.33
6300	Lottery: Instructional Materials	6,464,622.88	6,464,622.88
6331	CA Community Schools Partnership Act - Planning Grant	180,000.00	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	61,360.77	61,360.77
6547	Special Education Early Intervention Preschool Grant	238,680.77	238,680.77
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,396,750.00	6,903,759.58
7085	Learning Communities for School Success Program	1,050,545.21	657,494.21
7311	Classified School Employee Professional Development Block Grant	62,125.48	62,125.48
7435	Learning Recovery Emergency Block Grant	11,049,523.62	4,278,593.62
7810	Other Restricted State	237,632.84	237,632.84
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,022,869.80	4,459,241.80
9010	Other Restricted Local	2,359,483.81	1,923,936.63
Total, Restricted Balance		33,845,137.21	33,925,437.08

SUPPLEMENTAL SACS

FORM CB – SCHOOL DISTRICT CERTIFICATION

FORM 01CS – CRITERIA AND STANDARDS REVIEW

FORM A – AVERAGE DAILY ATTENDANCE

FORM CC – WORKER’S COMPENSATION CERTIFICATION

FORM CEA – ESTIMATED ACTUALS CLASSROOM COMP.

FORM CEB – 2024-25 BUDGET CLASSROOM COMP.

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:

Public Hearing:

Place: The proposed budget is available on the District's website: <http://www.cajonvalley.net/Page/125>

Governing Board Room, 750
E. Main Street, El Cajon, CA
92020

Date: 6/6/2024

Date: 6/11/24

Time: 5:30 pm

Adoption Date: 6/25/2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Miranda Durning

Telephone: 619-588-3071

Title: Director, Fiscal Services

E-mail: durningm@cajonvalley.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	

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

37 67991 0000000
Form CB
F8BE1W8TSK(2024-25)

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	n/a	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	

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year 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):	14,435.79	
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	14,987	15,681		
Charter School				
Total ADA	14,987	15,681	N/A	Met
Second Prior Year (2022-23)				
District Regular	14,903	15,154		
Charter School				
Total ADA	14,903	15,154	N/A	Met
First Prior Year (2023-24)				
District Regular	14,580	14,610		
Charter School		0		
Total ADA	14,580	14,610	N/A	Met
Budget Year (2024-25)				
District Regular	14,436			
Charter School	0			
Total ADA	14,436			

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	Budget	Enrollment	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)					
District Regular	14,835		14,799		
Charter School					
Total Enrollment	14,835		14,799	0.2%	Met
Second Prior Year (2022-23)					
District Regular	14,748		15,333		
Charter School					
Total Enrollment	14,748		15,333	N/A	Met
First Prior Year (2023-24)					
District Regular	15,107		15,601		
Charter School					
Total Enrollment	15,107		15,601	N/A	Met
Budget Year (2024-25)					
District Regular	15,601				
Charter School					
Total Enrollment	15,601				

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	13,442	14,799	
Charter School		0	
Total ADA/Enrollment	13,442	14,799	90.8%
Second Prior Year (2022-23)			
District Regular	14,038	15,333	
Charter School	0		
Total ADA/Enrollment	14,038	15,333	91.6%
First Prior Year (2023-24)			
District Regular	14,466	15,601	
Charter School			
Total ADA/Enrollment	14,466	15,601	92.7%
Historical Average Ratio:			91.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.2%

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	14,436	15,601		
Charter School	0			
Total ADA/Enrollment	14,436	15,601	92.5%	Not Met
1st Subsequent Year (2025-26)				
District Regular	14,436	15,601		
Charter School				
Total ADA/Enrollment	14,436	15,601	92.5%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	14,436	15,601		
Charter School				
Total ADA/Enrollment	14,436	15,601	92.5%	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)

The historical average ratio of attendance to enrollment is based on the post-COVID years of historically low attendance rates. The ADA has been conservatively projected using the most recent year's attendance rate of 92.5% as we get back up to our prior historic ratio of closer to 95%-96%.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue
Basic Aid
Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	14,609.51	14,435.79	14,435.79	14,435.79
b.	Prior Year ADA (Funded)		14,609.51	14,435.79	14,435.79
c.	Difference (Step 1a minus Step 1b)		(173.72)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(1.19%)	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		202,332,340.00	206,642,631.00	212,674,475.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		2,164,956.04	6,054,629.09	6,550,373.83
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)			(.12%)	2.93%	3.08%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-1.12% to 0.88%	1.93% to 3.93%	2.08% to 4.08%

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)	51,730,939.00	51,730,939.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	213,037,818.00	217,448,019.00	223,479,863.00	228,372,658.00
District's Projected Change in LCFF Revenue:		2.07%	2.77%	2.19%
LCFF Revenue Standard		-1.12% to 0.88%	1.93% to 3.93%	2.08% to 4.08%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:

(required if NOT met)

The LCFF revenue compared excludes the transfer of in-lieu property tax (ILPT) to the District charters. In LCFF revenue districts, all ILPT transferred to charters from the District is backfilled to bring the District LCFF revenue to the target funding. The District charter Bostonia Global is filling all grade levels, which increases their ADA and in turn increases the ILPT amount being transferred. The additional LCFF revenue the District is receiving in State Aid exceeds the LCFF revenue standard being calculated.

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.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	115,341,352.88	130,054,386.00	88.7%
Second Prior Year (2022-23)	120,613,598.51	133,662,207.17	90.2%
First Prior Year (2023-24)	137,191,108.50	160,938,947.29	85.2%
Historical Average Ratio:			88.1%

	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):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

Budget - Unrestricted (Resources 0000-1999)				
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	145,791,086.39	164,132,154.22	88.8%	Met
1st Subsequent Year (2025-26)	148,933,681.98	167,664,972.69	88.8%	Met
2nd Subsequent Year (2026-27)	152,102,610.03	171,202,691.96	88.8%	Met

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(.12%)	2.93%	3.08%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.12% to 9.88%	-7.07% to 12.93%	-6.92% to 13.08%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.12% to 4.88%	-2.07% to 7.93%	-1.92% to 8.08%

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)	53,161,100.59		
Budget Year (2024-25)	14,730,759.00	(72.29%)	Yes
1st Subsequent Year (2025-26)	13,990,552.00	(5.02%)	Yes
2nd Subsequent Year (2026-27)	13,990,552.00	0.00%	No

Explanation:
(required if Yes)

Federal revenue projected is decreasing as the federal COVID funding expires.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	47,005,125.58		
Budget Year (2024-25)	48,515,284.62	3.21%	No
1st Subsequent Year (2025-26)	47,373,611.17	(2.35%)	Yes
2nd Subsequent Year (2026-27)	47,581,858.47	.44%	No

Explanation:
(required if Yes)

State revenue projected is decreasing in the 1st subsequent year with the Inclusive Early Education Expansion Grant expiring in December 2024.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	32,347,860.77		
Budget Year (2024-25)	29,684,105.08	(8.23%)	Yes
1st Subsequent Year (2025-26)	29,086,675.82	(2.01%)	No
2nd Subsequent Year (2026-27)	28,349,679.73	(2.53%)	Yes

Explanation:
(required if Yes)

A portion of local revenue such as donations are not budgeted until received causing a drop in projected revenue from the prior year to the adopted year. Local grant awards coming to completion causes a drop in the 1st subsequent year.

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

First Prior Year (2023-24)	25,994,011.65		
Budget Year (2024-25)	11,001,296.20	(57.68%)	Yes
1st Subsequent Year (2025-26)	10,089,766.24	(8.29%)	Yes
2nd Subsequent Year (2026-27)	10,284,867.68	1.93%	No

Explanation:

(required if Yes)

Prior year includes expenditures from carryover funds and one-time grants that are not projected in the budget year. As revenues and fund balances from the carryover and one-time grants are removed the associated expenditures are also removed.

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

First Prior Year (2023-24)	43,013,319.02		
Budget Year (2024-25)	27,723,602.70	(35.55%)	Yes
1st Subsequent Year (2025-26)	28,771,401.11	3.78%	No
2nd Subsequent Year (2026-27)	28,783,632.23	.04%	No

Explanation:

(required if Yes)

Prior year includes expenditures from carryover funds and one-time grants that are not projected in the budget year. As revenues and fund balances from the carryover and one-time grants are removed the associated expenditures are also removed.

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)	132,514,086.94		
Budget Year (2024-25)	92,930,148.70	(29.87%)	Not Met
1st Subsequent Year (2025-26)	90,450,838.99	(2.67%)	Met
2nd Subsequent Year (2026-27)	89,922,090.20	(.58%)	Met

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

First Prior Year (2023-24)	69,007,330.67		
Budget Year (2024-25)	38,724,898.90	(43.88%)	Not Met
1st Subsequent Year (2025-26)	38,861,167.35	.35%	Met
2nd Subsequent Year (2026-27)	39,068,499.91	.53%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Federal revenue projected is decreasing as the federal COVID funding expires.

Explanation:

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

State revenue projected is decreasing in the 1st subsequent year with the Inclusive Early Education Expansion Grant expiring in December 2024.

Explanation:

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

A portion of local revenue such as donations are not budgeted until received causing a drop in projected revenue from the prior year to the adopted year. Local grant awards coming to completion causes a drop in the 1st subsequent year.

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

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

Prior year includes expenditures from carry over funds and one-time grants that are not projected in the budget year. As revenues and fund balances from the carry over and one-time grants are removed the associated expenditures are also removed.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

Prior year includes expenditures from carry over funds and one-time grants that are not projected in the budget year. As revenues and fund balances from the carry over and one-time grants are removed the associated expenditures are also removed.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	291,278,092.36			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	291,278,092.36	8,738,342.77	8,738,343.00	Met

' Fund 01, Resource 8150, Objects 8900-8999

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

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

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

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)	7,349,784.58	8,477,724.00	10,547,059.15
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	35,883,035.45	44,264,229.26	17,701,973.81
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	43,232,820.03	52,741,953.26	28,249,032.96
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	244,992,819.36	282,590,799.44	351,568,638.38
	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)	244,992,819.36	282,590,799.44	351,568,638.38
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	17.6%	18.7%	8.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		5.9%	6.2%	2.7%

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)	6,648,291.76	137,067,744.00	N/A	Met
Second Prior Year (2022-23)	12,767,150.32	144,955,544.17	N/A	Met
First Prior Year (2023-24)	365,866.85	162,132,284.29	N/A	Met
Budget Year (2024-25) (Information only)	(1,194,966.53)	165,325,491.22		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2021-22)	40,918,386.80	49,983,283.72	N/A	Met
Second Prior Year (2022-23)	49,662,087.65	54,581,135.48	N/A	Met
First Prior Year (2023-24)	62,593,553.33	67,348,285.80	N/A	Met
Budget Year (2024-25) (Information only)	67,714,152.65			

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)	90,627,658.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	14,436	14,436	14,436
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?

YES

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	302,184,942.36	304,519,802.63	309,194,694.53
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)	302,184,942.36	304,519,802.63	309,194,694.53
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,065,548.27	9,135,594.08	9,275,840.84
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	9,065,548.27	9,135,594.08	9,275,840.84

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	9,065,548.27	9,135,594.08	9,275,840.84
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	21,152,945.85	21,330,773.19	21,327,593.38
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	30,218,494.12	30,466,367.27	30,603,434.22
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	10.00%	9.90%
District's Reserve Standard (Section 10B, Line 7):	9,065,548.27	9,135,594.08	9,275,840.84
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

- 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:

Employee retention and stabilizing staff:student ratio expenditures are budgeted in the Learning Recovery Emergency Block Grant for several years. As these one-time resources expire the expenditures will shift into the general fund as the budget allows.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(55,981,308.81)			
Budget Year (2024-25)	(57,646,793.31)	1,665,484.50	3.0%	Met
1st Subsequent Year (2025-26)	(58,798,257.83)	1,151,464.52	2.0%	Met
2nd Subsequent Year (2026-27)	(60,224,348.10)	1,426,090.27	2.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	1,193,337.00			
Budget Year (2024-25)	1,193,337.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	1,213,491.00	20,154.00	1.7%	Met
2nd Subsequent Year (2026-27)	1,230,384.00	16,893.00	1.4%	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. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

--

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

Project Information:

(required if YES)

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

Retiree benefits are offered to employees with a minimum of 10 years of employment and minimum age 55. Benefits end at age 65. The District pays the premium percentage according to the active bargaining group employee only rate and retirees contribute remaining premium.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

9,644,700

4. OPEB Liabilities

a. Total OPEB liability

51,952,453.00

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

0.00

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

51,952,453.00

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

Actuarial

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

6/30/2023

5. OPEB Contributions

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

Method

0.00

0.00

0.00

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

1,974,763.00

2,034,006.00

2,095,026.00

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

1,974,763.00

2,034,006.00

2,095,026.00

d. Number of retirees receiving OPEB benefits

175.00

175.00

175.00

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	1018.6	1057.3	1057.3	1057.3

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2024-25 Reopeners have not been settled, there are no prior year negotiations unsettled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,376,445

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

7. Amount included for any tentative salary schedule increases

0 0 0

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

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

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
\$15,671,543	\$16,141,690	\$16,625,940
74.2%	74.2%	74.2%
3.0%	3.0%	3.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
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Budget Year 1st Subsequent Year 2nd Subsequent Year
(2024-25) (2025-26) (2026-27)

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
\$2,064,668	\$2,095,638	\$2,127,072
1.5%	1.5%	1.5%

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

Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	997.4	976.0	976.0	976.0

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.

2024-25 Reopeners have not been settled, there are no prior year negotiations unsettled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

\$783,857

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

7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
\$8,094,266	\$8,337,094	\$8,587,207
74.4%	74.4%	74.4%
3.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
\$1,175,786	\$1,193,422	\$1,211,324
1.5%	1.5%	1.5%

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

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

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

Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	132	131	131	131

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

--	--	--

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 25, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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)	14,465.74	14,465.74	14,609.51	14,435.79	14,435.79	14,435.79
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)	14,465.74	14,465.74	14,609.51	14,435.79	14,435.79	14,435.79
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,465.74	14,465.74	14,609.51	14,435.79	14,435.79	14,435.79
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	1,096.95	1,096.95	1,096.95	1,244.45	1,244.45	1,244.45
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)	1,096.95	1,096.95	1,096.95	1,244.45	1,244.45	1,244.45
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,096.95	1,096.95	1,096.95	1,244.45	1,244.45	1,244.45

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: 6/25/2024

For additional information on this certification, please contact:

Name: Miranda Durning

Title: Director, Fiscal Services

Telephone: 619-588-3071

E-mail: durningm@cajonvalley.net

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	119,034,519.90	301	198,229.18	303	118,836,290.72	305	862,382.00		307	117,973,908.72	309
2000 - Classified Salaries	55,469,066.97	311	1,552,228.28	313	53,916,838.69	315	4,514,380.90		317	49,402,457.79	319
3000 - Employee Benefits	77,620,993.91	321	2,455,031.39	323	75,165,962.52	325	2,280,661.42		327	72,885,301.10	329
4000 - Books, Supplies Equip Replace. (6500)	26,012,487.15	331	185,870.43	333	25,826,616.72	335	1,076,483.00		337	24,750,133.72	339
5000 - Services . . . & 7300 - Indirect Costs	42,337,813.59	341	343,690.48	343	41,994,123.11	345	2,300,681.24		347	39,693,441.87	349
TOTAL					315,739,831.76	365	TOTAL			304,705,243.20	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	25,764.21
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		166,886,637.85
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		1,971,155.86
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		
14. TOTAL SALARIES AND BENEFITS.		164,915,481.99
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		54.12%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	54.12%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	5.88%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	304,705,243.20	
5. Deficiency Amount (Part III, Line 3 times Line 4)	17,916,668.30	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

37 67991 0000000
Form CEB
F8BE1W8TSK(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	120,131,466.80	301	238,431.00	303	119,893,035.80	305	362,582.00		307	119,530,453.80	309
2000 - Classified Salaries	58,098,029.66	311	1,505,685.00	313	56,592,344.66	315	4,875,175.00		317	51,717,169.66	319
3000 - Employee Benefits	81,307,921.49	321	2,520,222.00	323	78,787,699.49	325	2,421,726.00		327	76,365,973.49	329
4000 - Books, Supplies Equip Replace. (6500)	11,001,296.20	331	71,552.49	333	10,929,743.71	335	1,157,868.00		337	9,771,875.71	339
5000 - Services. . . & 7300 - Indirect Costs	26,794,257.21	341	201,989.33	343	26,592,267.88	345	2,721,000.00		347	23,871,267.88	349
TOTAL					292,795,091.54	365	TOTAL			281,256,740.54	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	94,216,758.22 375
2. Salaries of Instructional Aides Per EC 41011.	2100	23,651,704.63 380
3. STRS.	3101 & 3102	26,981,613.50 382
4. PERS.	3201 & 3202	6,879,917.89 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,355,389.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	11,773,409.33 385
7. Unemployment Insurance.	3501 & 3502	61,681.00 390
8. Workers' Compensation Insurance.	3601 & 3602	3,789,231.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	7,057.00 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	170,716,761.57	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	1,986,021.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	229,495.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	168,501,245.57	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	59.91%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	59.91%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)09%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	281,256,740.54	
5. Deficiency Amount (Part III, Line 3 times Line 4)	253,131.07	

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

DISTRICT FORMS

MULTI-YEAR PROJECTION

ASSUMPTIONS NARRATIVE

CASH FLOW PROJECTION

LCFF SUMMARY

Cajon Valley Union School District Multiyear Projection for 2024-25 thru 2026-27
Based on 2024-25 ADOPTED BUDGET, Updated 06/05/24

Assumptions:		Current 14,435.79			Current 14,435.79			Current 14,435.79		
		State COLA 1.07%	Undup 79.22%	P2 ADA 14,435.79	State COLA 2.93%	Undup 79.02%	P2 ADA 14,435.79	State COLA 3.08%	Undup 77.85%	P2 ADA 14,435.79
		2024-25 ADOPTED BUDGET			2025-26 Projected			2026-27 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	206,642,631	1,497,496	208,140,127	212,674,475	1,497,496	214,171,971	217,567,270	1,497,496	219,064,766
Federal Revenue	8100-8299	7,354	14,723,405	14,730,759	7,354	13,983,198	13,990,552	7,354	13,983,198	13,990,552
Other State Revenue	8300-8599	4,959,667	43,555,618	48,515,285	5,031,340	42,342,271	47,373,611	5,103,975	42,477,883	47,581,858
Local Revenue	8600-8799	10,167,666	19,516,439	29,684,105	10,014,230	19,072,446	29,086,676	10,084,882	18,264,798	28,349,680
Interfund Transfers In	8900-8929	0	-	-	0	-	0	0	-	0
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-57,646,793	57,646,793	-	-58,798,258	58,798,258	-	-60,224,348	60,224,348	-
Total Revenue with Adjustments		164,130,525	136,939,751	301,070,276	168,929,141	135,693,669	304,622,810	172,539,133	136,447,723	308,986,856
Expenditures										
Certificated Salaries	1000-1999	77,914,652	42,216,814	120,131,467	79,470,049	39,971,733	119,441,782	81,056,500	40,310,775	121,367,276
Classified Salaries	2000-2999	26,854,876	31,243,153	58,098,030	27,371,479	32,360,904	59,732,383	27,898,114	32,729,593	60,627,707
Employee Benefits	3000-3999	41,021,558	40,286,364	81,307,921	42,092,154	40,449,536	82,541,691	43,147,996	41,023,544	84,171,540
Books/Supplies	4000-4999	6,091,193	4,910,103	11,001,296	6,265,401	3,824,365	10,089,766	6,445,218	3,839,649	10,284,868
Services/Operating Expenses	5000-5999	16,591,110	11,132,493	27,723,603	16,488,217	12,283,184	28,771,401	16,666,918	12,116,715	28,783,632
Capital Outlay	6000-6999	251,000	2,080,000	2,331,000	251,000	2,080,000	2,331,000	251,000	2,080,000	2,331,000
Other Outgo & Long Term Debt	7100-7499	0	1,327,634	1,327,634	0	1,327,634	1,327,634	0	1,327,634	1,327,634
Direct/Indirect Support	7300-7399	(4,592,235)	3,662,890	(929,345)	(4,273,328)	3,343,982	(929,345)	(4,263,054)	3,333,709	(929,345)
Interfund Transfers Out	7600-7629	1,193,337	0	1,193,337	1,213,491	0	1,213,491	1,230,384	0	1,230,384
Total Expenditures		165,325,491	136,859,451	302,184,942	168,878,464	135,641,339	304,519,803	172,433,076	136,761,619	309,194,695
Beginning Fund Balance		67,714,153	33,845,137	101,559,290	66,519,186	33,925,437	100,444,623	66,569,863	33,977,767	100,547,631
Projected Ending Fund Balance		66,519,186	33,925,437	100,444,623	66,569,863	33,977,767	100,547,631	66,675,920	33,663,872	100,339,792
Excess or (Deficit)		(1,194,967)	80,300	(1,114,667)	50,677	52,330	103,007	106,057	(313,895)	(207,838)
Revolving Cash		150,000	0	150,000	150,000	0	150,000	150,000	0	150,000
Stores		275,000	0	275,000	275,000	0	275,000	275,000	0	275,000
Prepaid Expenditures		254,767	0	254,767	57,571	0	57,571	26,561	0	26,561
Restricted		0	33,925,437	33,925,437	0	33,977,767	33,977,767	0	33,663,872	33,663,872
Mandated Reserve for Contingencies		9,065,548	0	9,065,548	9,135,594	0	9,135,594	9,275,841	0	9,275,841
Other Commitments		35,620,925	0	35,620,925	35,620,925	0	35,620,925	35,620,925	0	35,620,925
See MYP Assumptions for breakdown										
Unappropriated Reserve		21,152,946	0	21,152,946	21,330,773	0	21,330,773	21,327,593	0	21,327,593

**CAJON VALLEY UNION SCHOOL DISTRICT - GENERAL FUND
ASSUMPTIONS USED TO DEVELOP THE
2024-25 THROUGH 2026-27 MULTI-YEAR BUDGET PROJECTION
FOR 2024-25 ADOPTED BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2024-25 1.07% COLA applied to base, 79.22% Unduplicated
2025-26 2.93% COLA applied to base, 79.02% Unduplicated
2026-27 3.08% COLA applied to base, 77.85% Unduplicated

2. The 2024-25 budget includes continuing one-time special program sources that span one to several years according to spending plans, including the Arts, Music & Instructional Materials Discretionary Block Grant, Learning Recovery Emergency Block Grant, the final period for Inclusive Early Education Expansion Program (IEEEP), Educator Effectiveness 2021-26, and Chan Zuckerberg Initiative grant (CZI). New grants budgeted in 2024-25 include Afghan Refugee School Impact (ARSI).
3. 2024-25 District student enrollment is projected to remain steady with any upper grade declines mitigated by the expansion of TK age eligibility with the Universal TK implementation and incoming refugee students. ADA for the three years has been projected using the 2023-24 attendance rate of 2.53%. The attendance rate prior to COVID-19 trended at or above 95%. With our increasing enrollment and gradually improving attendance rate, funded ADA is projected to be the current year ADA of 14,436 for all three years.
4. The cost of step and column increases are estimated at 1.5% in the expenditure projections of each year. The current level of services and supplies is projected to increase by the CPI increase of 2.86% in 2025-26 and 2.87% in 2026-27. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed or moved to unrestricted funds as appropriate.
5. Annual rate changes in STRS and PERS pension costs are included in the 2024-25 budget and subsequent years. STRS reached the current established target rate in 2022-23 so remains constant, and PERS contribution fluctuations continue each year.

	2024-25	2025-26	2026-27
CalSTRS	19.10%	19.10%	19.10%
CalPERS	27.05%	27.60%	28.00%

6. An annual increase of 3% for district-paid health benefit premiums is included in the subsequent years.
7. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2024-25 and subsequent years. The 3% calculation includes allowable expenditure reductions for STRS-on-behalf expenditures, which reduce the amount projected to be required in 2024-25 by \$327,206.
8. General Fund COVID relief grants are expiring in 2024-25. Grants are budgeted fully expended in the 2023-24 Estimated Actuals and any carryover funds will be posted for 1st interim.

COVID Relief Funds	Obligation Deadline
ESSER III – ARP	September 30, 2024
In-Person Instruction Grant (State funds)	September 30, 2024
Expanded Learning Opportunity Grant (one-time grant)	September 30, 2024

ESSER III had \$5,000,000 budgeted annually for teacher retention under the allowable use “to maintain operations and continuity of services and continuing to employ existing staff”, providing relief to the general fund for those expenditures. \$3,500,000 of these expenditures were moved to the restricted Learning Recovery Emergency Block Grant under the allowable use to stabilize the amount of instructional time or services provided

to pupils in the budget year and subsequent years Multi-Year Projections. These expenditures will be budgeted back into the unrestricted general fund as they are reduced from the restricted funds.

9. Negotiations have not been settled for the 2024-25 reopeners. No salary increases beyond the annual step and column are included in the budget or subsequent years.
10. The Reserve Cap Is triggered for 2024-25, setting the cap for district reserves of assigned/unassigned ending balance at 10% for the Adopted Budget. With the adoption of the 2024-25 budget, funds are committed by the formal action of budget adoption by the Governing Board to bring the District's reserve levels into compliance. The budget commitments for 2024-25 are:

Commitment Description:	Adopted Amount:
A portion of the unfunded OPEB liability	\$11,096,832
3 years of deferred maintenance commitments	\$6,000,000
5 years of solar debt service	\$6,998,331
Transitional Kindergarten Facility Implementation	\$6,000,000
Site and department programs unspent budget carryovers	\$2,510,762
Total Commitments	\$35,620,925

**CVUSD CASH FLOW
PROPOSED ADOPTED BUDGET
2024-25**

A. Beginning Cash		112,878,280	112,878,280	105,805,953	85,421,128	85,706,174	74,469,148	62,627,309	80,503,049	78,154,383	71,328,275	76,559,983	82,016,391	81,362,348	90,627,658		
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
B. Receipts	Object	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Subtotal	Accruals	Total
LCFF State Aid	8011	117,455,514	5,872,776	5,872,776	10,570,996	10,570,996	10,570,996	10,570,996	10,570,996	10,570,996	10,570,996	10,570,996	10,570,996	10,570,998	117,455,514	0.00	117,455,514.00
LCFF State Aid PY	8019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
EPA	8012	48,261,566	0	0	12,065,392	0	0	12,065,392	0	0	12,065,392	0	0	12,065,390	48,261,566	0.00	48,261,566.00
Property Taxes	8020-8079	51,730,939	181,058	1,029,446	160,366	713,887	2,022,680	16,595,285	7,894,141	1,293,273	1,293,273	13,305,198	5,949,058	1,293,274	51,730,939	0.00	51,730,939.00
Miscellaneous Funds	8080-8099	(9,307,892)	0	(558,474)	(1,116,947)	(744,631)	(744,631)	(744,631)	(744,631)	(744,631)	(1,303,105)	(651,552)	(651,552)	(1,303,107)	(9,307,892)	0.00	(9,307,892.00)
TOTAL LCFF		208,140,127	6,053,834	6,343,748	21,679,807	10,540,252	11,849,045	38,487,042	17,720,506	11,119,638	22,626,556	23,224,642	15,868,502	22,626,555	208,140,127	0.00	208,140,127.00
Federal Revenue	8100-8299	14,730,759	498,045	496,441	1,396,442	853,089	930,858	1,411,207	867,642	878,438	1,370,629	2,032,855	870,056	736,538	12,342,240	2,388,519.00	14,730,759.00
State Revenue	8300-8599	48,515,285	607,846	0	2,719,441	1,722,293	23,412	114,543	2,857,550	2,881,808	2,944,878	2,052,197	3,391,218	17,465,502	36,780,688	11,734,596.62	48,515,284.62
Local Revenue	8600-8799	29,684,105	76,515	666,473	1,982,898	1,953,214	2,686,412	2,406,432	1,739,489	2,202,561	2,039,298	2,624,075	2,886,210	994,608	22,258,185	7,425,920.08	29,684,105.08
Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Total Receipts		301,070,276	7,236,240	7,506,662	27,778,588	15,068,848	15,489,727	42,419,224	23,185,187	17,082,445	28,981,361	29,933,769	23,015,986	41,823,203	279,521,240	21,549,035.70	301,070,275.70
C. Disbursements																	
Certificated Salaries	1000-1999	120,131,467	1,291,012	10,554,028	11,161,877	10,599,082	10,743,944	10,590,313	10,723,030	10,883,337	10,954,446	10,927,519	10,753,240	10,949,639	120,131,467	0.00	120,131,466.80
Classified Salaries	2000-2999	58,098,030	2,693,381	5,221,561	4,873,262	4,940,522	5,269,612	4,973,055	4,831,860	4,903,459	5,244,840	5,129,370	4,932,495	5,084,613	58,098,030	0.00	58,098,029.66
Employee Benefits	3000-3999	81,307,921	3,880,303	6,146,060	6,260,663	6,141,749	6,243,118	6,099,949	6,134,192	6,423,190	6,087,262	6,182,459	6,188,536	15,520,440	81,307,921	0.00	81,307,921.49
Books and Supplies	4000-4999	11,001,296	85,364	421,811	572,756	488,588	399,763	872,678	407,404	415,772	293,838	455,543	459,191	443,146	5,315,854	5,685,442.20	11,001,296.20
Services	5000-5999	4,360,325	174,887	224,619	250,506	266,263	203,854	376,732	236,626	187,057	265,108	221,803	299,554	250,283	2,957,292	1,403,033.00	4,360,325.00
Capital Outlay	6000-6999	23,363,278	476,308	2,763,111	2,161,103	679,775	1,093,401	1,630,757	1,371,424	1,095,738	904,159	1,560,667	1,037,013	739,117	15,512,573	7,850,704.70	23,363,277.70
Other Outgo, LTD	7000-7499	3,658,634	0	0	0	1,829,317	0	0	1,829,317	0	0	0	0	0	3,658,634	0.00	3,658,634.00
Direct/Indirect Support	7300-7399	(929,345)	0	0	0	0	0	0	0	0	0	0	0	(929,345)	(929,345)	0.00	(929,345.49)
Transfers Out	7600-7629	1,193,337	0	0	1,113,656	0	0	0	0	0	0	0	0	0	1,113,656	79,681.00	1,193,337.00
Total Disbursements		302,184,942	8,601,255	25,331,190	26,393,823	24,945,296	23,953,692	24,543,484	25,533,853	23,908,553	23,749,653	24,477,361	23,670,029	32,057,892	287,166,081	15,018,860.90	302,184,942.36

**CVUSD CASH FLOW
PROPOSED ADOPTED BUDGET
2024-25**

A. Beginning Cash		112,878,280	112,878,280	105,805,953	85,421,128	85,706,174	74,469,148	62,627,309	80,503,049	78,154,383	71,328,275	76,559,983	82,016,391	81,362,348	90,627,658
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
D. Balance Sheet Items	Obj		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Assets and Deferred Outflows															0
Other Cash Equivalents	9111-9199	(3,018,347)													(3,018,347)
Receivables	920?	1,695,061	(678,025)	(508,518)	(339,012)	(169,506)	0	0	0	0	0	0	0	0	(0)
Receivables from Government	9290	18,127,897	(7,251,159)	(5,438,369)	(3,625,579)	(1,812,790)	0	0	0	0	0	0	0	0	0
Temporary Loans / Due From	9300-9319	500,000	(135,000)	(100,000)	(100,000)	(100,000)	(65,000)							500,000	500,000
Other Assets	9320-9499	719,954													719,954
Deferrals (Excl. Adj. & PY Recomp.)	92XX	0													0
Total Assets		18,024,565	(8,064,183)	(6,046,888)	(4,064,592)	(2,082,296)	(65,000)	0	0	0	0	0	0	500,000	
Liabilities and Deferred Inflows															0
Payables (add 9507 and 9524)	950?	34,428,739	(13,771,496)	(8,607,185)	(5,164,311)	(3,442,874)	(3,442,874)	0	0	0	0	0	0	0	(0)
Payables to Government	9590	0													0
Unearned Revenue	9650-9659		0												0
Deferrals (EPA Recover)	95XX														0
Total Liabilities		34,428,739	(13,771,496)	(8,607,185)	(5,164,311)	(3,442,874)	(3,442,874)	0	0	0	0	0	0	0	
Non-Operating															
Suspense	9910xxxx														
Reconciling Items															
Non-Operating		0	0	0	0	0	0	0	0	0	0	0	0	0	
D. Total Balance Sheet Items		(16,404,174)	(6,707,312)	(2,560,297)	(1,099,719)	(1,360,578)	(3,377,874)	0	0	0	0	0	0	(500,000)	
Net Incr/Decr		(17,518,841)	(7,072,327)	(20,384,825)	285,046	(11,237,026)	(11,841,839)	17,875,740	(2,348,666)	(6,826,108)	5,231,708	5,456,408	(654,043)	9,265,311	
F. Ending Cash (A + E)		95,359,439	105,805,953	85,421,128	85,706,174	74,469,148	62,627,309	80,503,049	78,154,383	71,328,275	76,559,983	82,016,391	81,362,348	90,627,658	90,627,658

Cajon Valley Union (67991) - 2024-25 PROPOSED BUDGET		5/23/2024			
	2023-24	2024-25	2025-26	2026-27	
General Assumptions					
COLA & Augmentation	8.22%	1.07%	2.93%	3.08%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:					
Enrollment Count	15,607	15,601	15,601	15,601	
Unduplicated Pupil Count (UPC)	12,645	12,406	11,938	12,094	
Unduplicated Pupil Percentage (UPP)	76.10%	79.22%	79.02%	77.85%	
Current Year LCFF Average Daily Attendance (ADA)	14,465.74	14,435.79	14,435.79	14,435.79	
Funded LCFF ADA	14,609.51	14,435.79	14,435.79	14,435.79	
LCFF ADA Funding Method	3-PY Average	Current Yr	Current Yr	Current Yr	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	
Funded NSS ADA	-	-	-	-	
NSS ADA Funding Method(s)					
LCFF Entitlement Summary					
Base Grant	\$147,144,578	\$146,918,910	\$151,224,483	\$155,884,468	
Grade Span Adjustment	6,634,666	6,759,562	6,953,989	7,167,858	
Adjusted Base Grant	\$153,779,244	\$153,678,472	\$158,178,472	\$163,052,326	
Supplemental Grant	23,405,201	24,348,818	24,998,526	25,387,248	
Concentration Grant	21,090,824	24,193,602	24,696,405	24,217,346	
Total Base, Supplemental and Concentration Grant	\$198,275,269	\$202,220,892	\$207,873,403	\$212,656,920	
Allowance: Necessary Small School	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	1,264,633	1,264,633	1,264,633	1,264,633	
Add-on: Home-to-School Transportation	1,024,605	1,035,568	1,065,910	1,098,740	
Add-on: Small School District Bus Replacement Program	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	
Add-on: Transitional Kindergarten	1,767,833	2,121,538	2,470,529	2,546,977	
Total Allowance and Add-On Amounts	\$4,057,071	\$4,421,739	\$4,801,072	\$4,910,350	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$202,332,340	\$206,642,631	\$212,674,475	\$217,567,270	
Miscellaneous Adjustments	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 202,332,340	\$ 206,642,631	\$ 212,674,475	\$ 217,567,270	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 13,849	\$ 14,315	\$ 14,732	\$ 15,071	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement with Additional State Aid	202,332,340	206,642,631	212,674,475	217,567,270	
LCFF Sources Summary					
Funding Source Summary					
Local Revenue (net of In-Lieu of Property Taxes)	\$ 41,025,461	\$ 40,925,551	\$ 40,925,551	\$ 40,925,551	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 48,325,319	\$ 48,261,566	\$ 49,675,596	\$ 51,205,626	
Net State Aid (excludes Additional State Aid)	\$ 112,981,560	\$ 117,455,514	\$ 122,073,328	\$ 125,436,093	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 202,332,340	\$ 206,642,631	\$ 212,674,475	\$ 217,567,270	
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 112,981,560	\$ 117,455,514	\$ 122,073,328	\$ 125,436,093	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 48,325,319	\$ 48,261,566	\$ 49,675,596	\$ 51,205,626	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 95,963	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$ 51,730,939	\$ 51,730,939	\$ 51,730,939	\$ 51,730,939	
In-Lieu of Property Taxes (Object Code 8096)	(10,705,478)	(10,805,388)	(10,805,388)	(10,805,388)	
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 202,332,340	\$ 206,642,631	\$ 212,674,475	\$ 217,567,270	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 202,332,340	\$ 206,642,631	\$ 212,674,475	\$ 217,567,270	

Cajon Valley Union (67991) - 2024-25 PROPOSED BUDGET					5/23/2024				
					2023-24	2024-25	2025-26	2026-27	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$	155,547,077	\$	155,800,010	\$	160,649,001	\$	165,599,303	
Supplemental and Concentration Grant funding in the LCAP year	\$	44,496,025	\$	48,542,420	\$	49,694,931	\$	49,604,594	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	4,867,114	\$	5,583,139	\$	5,699,170	\$	5,588,617	
Percentage to Increase or Improve Services		28.61%		31.16%		30.93%		29.95%	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	14,119.67	\$	14,564.05	\$	14,971.02	\$	15,315.51	
Grades 4-6	\$	12,982.47	\$	13,391.61	\$	13,765.93	\$	14,083.02	
Grades 7-8	\$	13,366.69	\$	13,787.69	\$	14,173.32	\$	14,499.07	
Grades 9-12	\$	15,893.82	\$	16,395.74	\$	16,854.23	\$	17,241.85	
Base Grants									
Grades TK-3	\$	9,919	\$	10,025	\$	10,319	\$	10,637	
Grades 4-6	\$	10,069	\$	10,177	\$	10,475	\$	10,798	
Grades 7-8	\$	10,367	\$	10,478	\$	10,785	\$	11,117	
Grades 9-12	\$	12,015	\$	12,144	\$	12,500	\$	12,885	
Grade Span Adjustment									
Grades TK-3	\$	1,032	\$	1,043	\$	1,073	\$	1,106	
Grades 9-12	\$	312	\$	316	\$	325	\$	335	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP		20%		20%		20%		20%	
Grades TK-3	\$	2,190	\$	2,214	\$	2,278	\$	2,349	
Grades 4-6	\$	2,014	\$	2,035	\$	2,095	\$	2,160	
Grades 7-8	\$	2,073	\$	2,096	\$	2,157	\$	2,223	
Grades 9-12	\$	2,465	\$	2,492	\$	2,565	\$	2,644	
Actual - 1.00 ADA, Local UPP as follows:		76.10%		79.22%		79.02%		77.85%	
Grades TK-3	\$	1,667	\$	1,754	\$	1,800	\$	1,828	
Grades 4-6	\$	1,533	\$	1,612	\$	1,655	\$	1,681	
Grades 7-8	\$	1,578	\$	1,660	\$	1,704	\$	1,731	
Grades 9-12	\$	1,876	\$	1,974	\$	2,027	\$	2,058	
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP		65%		65%		65%		65%	
Grades TK-3	\$	7,118	\$	7,194	\$	7,405	\$	7,633	
Grades 4-6	\$	6,545	\$	6,615	\$	6,809	\$	7,019	
Grades 7-8	\$	6,739	\$	6,811	\$	7,010	\$	7,226	
Grades 9-12	\$	8,013	\$	8,099	\$	8,336	\$	8,593	
Actual - 1.00 ADA, Local UPP >55% as follows:		21.1000%		24.2200%		24.0200%		22.8500%	
Grades TK-3	\$	1,502	\$	1,742	\$	1,779	\$	1,744	
Grades 4-6	\$	1,381	\$	1,602	\$	1,635	\$	1,604	
Grades 7-8	\$	1,422	\$	1,650	\$	1,684	\$	1,651	
Grades 9-12	\$	1,691	\$	1,962	\$	2,002	\$	1,964	

BOSTONIA GLOBAL CHARTER FORMS

MULTI-YEAR PROJECTION

ASSUMPTIONS NARRATIVE

CASH FLOW PROJECTION

LCFF SUMMARY

FORM 09: 2023-24 ESTIMATED ACTUALS
& 2024-25 BUDGET

Bostonia Global Multiyear Projection for 2024-25 thru 2026-27
Based on 2024-25 ADOPTED BUDGET, Updated 06/10/24

Assumptions:		State COLA 1.07%	Undup 78.07%	P2 ADA 1,244.45	State COLA 2.93%	Undup 79.38%	P2 ADA 1,280.87	State COLA 3.08%	Undup 78.41%	P2 ADA 1,322.88
		2024-25 ADOPTED BUDGET			2025-26 Projected			2026-27 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	18,200,383	-	18,200,383	19,444,954	-	19,444,954	20,576,208	-	20,576,208
Federal Revenue	8100-8299	-	315,261	315,261	-	315,261	315,261	-	315,261	315,261
Other State Revenue	8300-8599	254,094	1,126,252	1,380,346	265,285	1,865,451	2,130,737	274,878	1,917,445	2,192,323
Local Revenue	8600-8799	377,120	2,145	379,265	354,376	2,145	356,521	351,203	2,145	353,348
Total Revenue with Adjustments		18,831,597	1,443,658	20,275,255	20,064,615	2,182,857	22,247,473	21,202,289	2,234,851	23,437,140
Expenditures										
Certificated Salaries	1000-1999	6,694,274	455,419	7,149,693	7,700,827	335,638	8,036,465	8,004,907	340,672	8,345,579
Classified Salaries	2000-2999	1,172,173	343,441	1,515,614	1,228,347	510,408	1,738,755	1,257,928	515,909	1,773,837
Employee Benefits	3000-3999	3,040,731	321,608	3,362,339	3,458,775	355,862	3,814,637	3,612,343	363,580	3,975,923
Books/Supplies	4000-4999	272,796	25,478	298,274	307,551	66,012	373,563	344,607	47,147	391,755
Services/Operating Expenses	5000-5999	6,078,795	814,452	6,893,247	6,251,271	1,015,551	7,266,822	6,879,299	593,482	7,472,782
Direct/Indirect Support	7300-7399	(145,102)	145,102	-	(153,829)	153,829	-	(122,223)	122,223	-
Total Expenditures		17,113,667	2,105,500	19,219,167	18,792,942	2,437,300	21,230,241	19,976,861	1,983,015	21,959,875
Beginning Fund Balance		2,793,624	1,752,635	4,546,259	4,511,554	1,090,793	5,602,347	5,783,227	836,351	6,619,578
Projected Ending Fund Balance		4,511,554	1,090,793	5,602,347	5,783,227	836,351	6,619,578	7,008,655	1,088,187	8,096,843
Excess or (Deficit)		1,717,930	(661,842)	1,056,088	1,271,673	(254,442)	1,017,231	1,225,428	251,836	1,477,265
Restricted		-	1,090,793	1,090,793	-	836,351	836,351	-	1,088,187	1,088,187
Mandated Reserve for Contingencies		576,575	-	576,575	636,907	-	636,907	658,796	-	658,796
Unappropriated Reserve		3,934,979	-	3,934,979	5,146,320	-	5,146,320	6,349,859	-	6,349,859

**CAJON VALLEY UNION SCHOOL DISTRICT – BOSTONIA GLOBAL
ASSUMPTIONS USED TO DEVELOP THE
2024-25 THROUGH 2026-27 MULTI-YEAR BUDGET PROJECTION
FOR 2024-25 ADOPTED BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2024-25	1.07% COLA applied to base, 78.07% Unduplicated
2025-26	2.93% COLA applied to base, 79.38% Unduplicated
2026-27	3.08% COLA applied to base, 78.41% Unduplicated

2. The 2024-25 budget includes the following revenue sources: LCFF, Title I, Title II, Title III, Title IV, Lottery, ELOP, and Proposition 28's Arts and Music in Schools. One-time and carryover revenues were removed from the subsequent years.
3. In 2024-25, Bostonia Global is serving students in grades TK-12 with projected enrollment of 1,333 students. ADA for the three years has been projected using the 2023-24 P2 attendance rate of 93.36%. With all grade levels currently being served, enrollment is projected to be only slightly increasing for the subsequent years.
4. The cost of step and column increases is estimated at 1.5% in the expenditure projections of each year. Supplies and services are projected to increase by the CPI increases of 2.86% in 2025-26 and 2.87% in 2026-27. Staffing, supplies, and services increase by an additional 13% in the first subsequent year and 3% in the second subsequent year as enrollment increases and the program expands. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed or moved to unrestricted as appropriate.
5. Annual rate changes in STRS and PERS pension costs are included in the 2024-25 budget and subsequent years.

	2024-25	2025-26	2026-27
CalSTRS	19.10%	19.10%	19.10%
CalPERS	27.05%	27.60%	28.00%

6. Employees at Bostonia Global Charter are employees of the District, and members of CVEA and CSEA at Cajon Valley. Negotiations have not been settled for the 2024-25 reopeners. No salary increases beyond the annual step and column are included in the subsequent years. A 3% increase to health and welfare contributions are included in subsequent years.

**CVUSD CASH FLOW
PROPOSED ADOPTED BUDGET
2024-25**

A. Beginning Cash		112,878,280	112,878,280	105,805,953	85,421,128	85,706,174	74,469,148	62,627,309	80,503,049	78,154,383	71,328,275	76,559,983	82,016,391	81,362,348	90,627,658		
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
B. Receipts	Object	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Subtotal	Accruals	Total
LCFF State Aid	8011	117,455,514	5,872,776	5,872,776	10,570,996	10,570,996	10,570,996	10,570,996	10,570,996	10,570,996	10,570,996	10,570,996	10,570,996	10,570,998	117,455,514	0.00	117,455,514.00
LCFF State Aid PY	8019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
EPA	8012	48,261,566	0	0	12,065,392	0	0	12,065,392	0	0	12,065,392	0	0	12,065,390	48,261,566	0.00	48,261,566.00
Property Taxes	8020-8079	51,730,939	181,058	1,029,446	160,366	713,887	2,022,680	16,595,285	7,894,141	1,293,273	1,293,273	13,305,198	5,949,058	1,293,274	51,730,939	0.00	51,730,939.00
Miscellaneous Funds	8080-8099	(9,307,892)	0	(558,474)	(1,116,947)	(744,631)	(744,631)	(744,631)	(744,631)	(744,631)	(1,303,105)	(651,552)	(651,552)	(1,303,107)	(9,307,892)	0.00	(9,307,892.00)
TOTAL LCFF		208,140,127	6,053,834	6,343,748	21,679,807	10,540,252	11,849,045	38,487,042	17,720,506	11,119,638	22,626,556	23,224,642	15,868,502	22,626,555	208,140,127	0.00	208,140,127.00
Federal Revenue	8100-8299	14,730,759	498,045	496,441	1,396,442	853,089	930,858	1,411,207	867,642	878,438	1,370,629	2,032,855	870,056	736,538	12,342,240	2,388,519.00	14,730,759.00
State Revenue	8300-8599	48,515,285	607,846	0	2,719,441	1,722,293	23,412	114,543	2,857,550	2,881,808	2,944,878	2,052,197	3,391,218	17,465,502	36,780,688	11,734,596.62	48,515,284.62
Local Revenue	8600-8799	29,684,105	76,515	666,473	1,982,898	1,953,214	2,686,412	2,406,432	1,739,489	2,202,561	2,039,298	2,624,075	2,886,210	994,608	22,258,185	7,425,920.08	29,684,105.08
Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Total Receipts		301,070,276	7,236,240	7,506,662	27,778,588	15,068,848	15,489,727	42,419,224	23,185,187	17,082,445	28,981,361	29,933,769	23,015,986	41,823,203	279,521,240	21,549,035.70	301,070,275.70
C. Disbursements																	
Certificated Salaries	1000-1999	120,131,467	1,291,012	10,554,028	11,161,877	10,599,082	10,743,944	10,590,313	10,723,030	10,883,337	10,954,446	10,927,519	10,753,240	10,949,639	120,131,467	0.00	120,131,466.80
Classified Salaries	2000-2999	58,098,030	2,693,381	5,221,561	4,873,262	4,940,522	5,269,612	4,973,055	4,831,860	4,903,459	5,244,840	5,129,370	4,932,495	5,084,613	58,098,030	0.00	58,098,029.66
Employee Benefits	3000-3999	81,307,921	3,880,303	6,146,060	6,260,663	6,141,749	6,243,118	6,099,949	6,134,192	6,423,190	6,087,262	6,182,459	6,188,536	15,520,440	81,307,921	0.00	81,307,921.49
Books and Supplies	4000-4999	11,001,296	85,364	421,811	572,756	488,588	399,763	872,678	407,404	415,772	293,838	455,543	459,191	443,146	5,315,854	5,685,442.20	11,001,296.20
Services	5000-5999	4,360,325	174,887	224,619	250,506	266,263	203,854	376,732	236,626	187,057	265,108	221,803	299,554	250,283	2,957,292	1,403,033.00	4,360,325.00
Capital Outlay	6000-6999	23,363,278	476,308	2,763,111	2,161,103	679,775	1,093,401	1,630,757	1,371,424	1,095,738	904,159	1,560,667	1,037,013	739,117	15,512,573	7,850,704.70	23,363,277.70
Other Outgo, LTD	7000-7499	3,658,634	0	0	0	1,829,317	0	0	1,829,317	0	0	0	0	0	3,658,634	0.00	3,658,634.00
Direct/Indirect Support	7300-7399	(929,345)	0	0	0	0	0	0	0	0	0	0	0	(929,345)	(929,345)	0.00	(929,345.49)
Transfers Out	7600-7629	1,193,337	0	0	1,113,656	0	0	0	0	0	0	0	0	0	1,113,656	79,681.00	1,193,337.00
Total Disbursements		302,184,942	8,601,255	25,331,190	26,393,823	24,945,296	23,953,692	24,543,484	25,533,853	23,908,553	23,749,653	24,477,361	23,670,029	32,057,892	287,166,081	15,018,860.90	302,184,942.36

**CVUSD CASH FLOW
PROPOSED ADOPTED BUDGET
2024-25**

A. Beginning Cash		112,878,280	112,878,280	105,805,953	85,421,128	85,706,174	74,469,148	62,627,309	80,503,049	78,154,383	71,328,275	76,559,983	82,016,391	81,362,348	90,627,658
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
D. Balance Sheet Items	Obj		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Assets and Deferred Outflows															0
Other Cash Equivalents	9111-9199	(3,018,347)													(3,018,347)
Receivables	920?	1,695,061	(678,025)	(508,518)	(339,012)	(169,506)	0	0	0	0	0	0	0	0	(0)
Receivables from Government	9290	18,127,897	(7,251,159)	(5,438,369)	(3,625,579)	(1,812,790)	0	0	0	0	0	0	0	0	0
Temporary Loans / Due From	9300-9319	500,000	(135,000)	(100,000)	(100,000)	(100,000)	(65,000)							500,000	500,000
Other Assets	9320-9499	719,954													719,954
Deferrals (Excl. Adj. & PY Recom.)	92XX	0													0
Total Assets		18,024,565	(8,064,183)	(6,046,888)	(4,064,592)	(2,082,296)	(65,000)	0	0	0	0	0	0	500,000	
Liabilities and Deferred Inflows															0
Payables (add 9507 and 9524)	950?	34,428,739	(13,771,496)	(8,607,185)	(5,164,311)	(3,442,874)	(3,442,874)	0	0	0	0	0	0	0	(0)
Payables to Government	9590	0													0
Unearned Revenue	9650-9659		0												0
Deferrals (EPA Recover)	95XX														0
Total Liabilities		34,428,739	(13,771,496)	(8,607,185)	(5,164,311)	(3,442,874)	(3,442,874)	0	0	0	0	0	0	0	
Non-Operating															
Suspense	9910xxxx														
Reconciling Items															
Non-Operating		0	0	0	0	0	0	0	0	0	0	0	0	0	
D. Total Balance Sheet Items		(16,404,174)	(6,707,312)	(2,560,297)	(1,099,719)	(1,360,578)	(3,377,874)	0	0	0	0	0	0	(500,000)	
Net Incr/Decr		(17,518,841)	(7,072,327)	(20,384,825)	285,046	(11,237,026)	(11,841,839)	17,875,740	(2,348,666)	(6,826,106)	5,231,708	5,456,408	(654,043)	9,265,311	
F. Ending Cash (A + E)		95,359,439	105,805,953	85,421,128	85,706,174	74,469,148	62,627,309	80,503,049	78,154,383	71,328,275	76,559,983	82,016,391	81,362,348	90,627,658	90,627,658

Bostonia Global (140558) - 2024-25 PROPOSED BUDGET		5/30/2024			
		2023-24	2024-25	2025-26	2026-27
General Assumptions					
COLA & Augmentation		8.22%	1.07%	2.93%	3.08%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count		1,175	1,333	1,372	1,417
Unduplicated Pupil Count (UPC)		945	1,059	1,076	1,097
Unduplicated Pupil Percentage (UPP)		74.32%	78.07%	79.38%	78.41%
Current Year LCFF Average Daily Attendance (ADA)		1,096.95	1,244.45	1,280.87	1,322.88
Funded LCFF ADA		1,096.95	1,244.45	1,280.87	1,322.88
LCFF ADA Funding Method		Current Yr	Current Yr	Current Yr	Current Yr
Current Year Necessary Small School (NSS) ADA		-	-	-	-
Funded NSS ADA		-	-	-	-
NSS ADA Funding Method(s)					
LCFF Entitlement Summary					
Base Grant		\$11,482,609	\$13,239,888	\$14,066,262	\$15,014,566
Grade Span Adjustment		557,192	599,377	624,176	646,875
<i>Adjusted Base Grant</i>		\$12,039,801	\$13,839,265	\$14,690,438	\$15,661,441
Supplemental Grant		1,789,596	2,160,863	2,332,254	2,456,028
Concentration Grant		1,511,959	2,075,267	2,293,618	2,326,115
Total Base, Supplemental and Concentration Grant		\$15,341,356	\$18,075,395	\$19,316,310	\$20,443,584
Allowance: Necessary Small School		-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-on: Home-to-School Transportation		-	-	-	-
Add-on: Small School District Bus Replacement Program		-	-	-	-
Add-on: Economic Recovery Target		-	-	-	-
Add-on: Transitional Kindergarten		131,897	124,988	128,644	132,624
Total Allowance and Add-On Amounts		\$131,897	\$124,988	\$128,644	\$132,624
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$15,473,253	\$18,200,383	\$19,444,954	\$20,576,208
Miscellaneous Adjustments		-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 15,473,253	\$ 18,200,383	\$ 19,444,954	\$ 20,576,208
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 14,106	\$ 14,625	\$ 15,181	\$ 15,554
Additional State Aid		-	-	-	-
Total LCFF Entitlement with Additional State Aid		15,473,253	18,200,383	19,444,954	20,576,208
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>		\$ 2,808,049	\$ 2,834,256	\$ 2,834,256	\$ 2,834,256
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>		\$ 219,390	\$ 248,890	\$ 256,174	\$ 264,576
Net State Aid <i>(excludes Additional State Aid)</i>		\$ 12,445,814	\$ 15,117,237	\$ 16,354,524	\$ 17,477,376
Additional State Aid		\$ -	\$ -	\$ -	\$ -
Total Funding Sources		\$ 15,473,253	\$ 18,200,383	\$ 19,444,954	\$ 20,576,208
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)		\$ 12,445,814	\$ 15,117,237	\$ 16,354,524	\$ 17,477,376
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)		\$ 219,390	\$ 248,890	\$ 256,174	\$ 264,576
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)		\$ (0)	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089)		\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)		2,808,049	2,834,256	2,834,256	2,834,256
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status		\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement		\$ 15,473,253	\$ 18,200,383	\$ 19,444,954	\$ 20,576,208
Additional State Aid		\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)		\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid		\$ -	\$ -	\$ -	\$ -
Total Funding Sources		\$ 15,473,253	\$ 18,200,383	\$ 19,444,954	\$ 20,576,208

Bostonia Global (140558) - 2024-25 PROPOSED BUDGET		5/30/2024			
		2023-24	2024-25	2025-26	2026-27
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (<i>Excludes add-ons for TIIG & Transportation</i>)	\$	12,171,698	\$ 13,964,253	\$ 14,819,082	\$ 15,794,065
Supplemental and Concentration Grant funding in the LCAP year	\$	3,301,555	\$ 4,236,130	\$ 4,625,872	\$ 4,782,143
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	348,914	\$ 478,908	\$ 529,296	\$ 536,796
Percentage to Increase or Improve Services		27.12%	30.34%	31.22%	30.28%
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	13,953.98	\$ 14,455.86	\$ 14,979.23	\$ 15,328.67
Grades 4-6	\$	12,830.12	\$ 13,292.13	\$ 13,773.47	\$ 14,095.12
Grades 7-8	\$	13,209.84	\$ 13,685.26	\$ 14,181.09	\$ 14,511.52
Grades 9-12	\$	15,707.31	\$ 16,273.94	\$ 16,863.46	\$ 17,256.66
Base Grants					
Grades TK-3	\$	9,919	\$ 10,025	\$ 10,319	\$ 10,637
Grades 4-6	\$	10,069	\$ 10,177	\$ 10,475	\$ 10,798
Grades 7-8	\$	10,367	\$ 10,478	\$ 10,785	\$ 11,117
Grades 9-12	\$	12,015	\$ 12,144	\$ 12,500	\$ 12,885
Grade Span Adjustment					
Grades TK-3	\$	1,032	\$ 1,043	\$ 1,073	\$ 1,106
Grades 9-12	\$	312	\$ 316	\$ 325	\$ 335
Supplemental Grant					
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%
Grades TK-3	\$	2,190	\$ 2,214	\$ 2,278	\$ 2,349
Grades 4-6	\$	2,014	\$ 2,035	\$ 2,095	\$ 2,160
Grades 7-8	\$	2,073	\$ 2,096	\$ 2,157	\$ 2,223
Grades 9-12	\$	2,465	\$ 2,492	\$ 2,565	\$ 2,644
Actual - 1.00 ADA, Local UPP as follows:					
Grades TK-3	\$	1,628	\$ 1,728	\$ 1,809	\$ 1,842
Grades 4-6	\$	1,497	\$ 1,589	\$ 1,663	\$ 1,693
Grades 7-8	\$	1,541	\$ 1,636	\$ 1,712	\$ 1,743
Grades 9-12	\$	1,832	\$ 1,946	\$ 2,036	\$ 2,073
Concentration Grant (>55% population)					
Maximum - 1.00 ADA, 100% UPP		65%	65%	65%	65%
Grades TK-3	\$	7,118	\$ 7,194	\$ 7,405	\$ 7,633
Grades 4-6	\$	6,545	\$ 6,615	\$ 6,809	\$ 7,019
Grades 7-8	\$	6,739	\$ 6,811	\$ 7,010	\$ 7,226
Grades 9-12	\$	8,013	\$ 8,099	\$ 8,336	\$ 8,593
Actual - 1.00 ADA, Local UPP >55% as follows:					
Grades TK-3	\$	1,375	\$ 1,660	\$ 1,779	\$ 1,744
Grades 4-6	\$	1,264	\$ 1,526	\$ 1,635	\$ 1,604
Grades 7-8	\$	1,302	\$ 1,571	\$ 1,684	\$ 1,651
Grades 9-12	\$	1,548	\$ 1,868	\$ 2,002	\$ 1,964

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	15,472,997.00	18,200,383.00	17.6%
2) Federal Revenue		8100-8299	612,639.38	315,261.00	-48.5%
3) Other State Revenue		8300-8599	1,506,966.81	1,380,346.00	-8.4%
4) Other Local Revenue		8600-8799	610,271.69	379,265.00	-37.9%
5) TOTAL, REVENUES			18,202,874.88	20,275,255.00	11.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,465,603.32	7,149,693.00	10.6%
2) Classified Salaries		2000-2999	1,272,337.20	1,515,614.00	19.1%
3) Employee Benefits		3000-3999	2,899,033.06	3,362,339.00	16.0%
4) Books and Supplies		4000-4999	282,977.28	298,274.00	5.4%
5) Services and Other Operating Expenditures		5000-5999	6,450,515.58	6,893,247.00	6.9%
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			17,370,466.44	19,219,167.00	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			832,408.44	1,056,088.00	26.9%
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)			832,408.44	1,056,088.00	26.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,713,850.46	4,546,258.90	22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,713,850.46	4,546,258.90	22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,713,850.46	4,546,258.90	22.4%
2) Ending Balance, June 30 (E + F1e)			4,546,258.90	5,602,346.90	23.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,752,635.22	1,090,793.22	-37.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,793,623.68	4,511,553.68	61.5%
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	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					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	12,445,814.00	15,117,237.00	21.5%
Education Protection Account State Aid - Current Year		8012	219,390.00	248,890.00	13.4%
State Aid - Prior Years		8019	(256.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,808,049.00	2,834,256.00	0.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,472,997.00	18,200,383.00	17.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	234,858.00	223,115.00	-5.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	36,562.00	34,734.00	-5.0%
Title III, Immigrant Student Program	4201	8290	4,082.00	3,878.00	-5.0%
Title III, English Learner Program	4203	8290	46,025.00	43,534.00	-5.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	281,112.38	0.00	-100.0%
TOTAL, FEDERAL REVENUE			612,639.38	315,261.00	-48.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	27,139.00	27,139.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	344,995.38	319,276.00	-7.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,134,832.43	1,033,931.00	-8.9%
TOTAL, OTHER STATE REVENUE			1,506,966.81	1,380,346.00	-8.4%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	260,729.37	221,620.00	-15.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	349,542.32	157,645.00	-54.9%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			610,271.69	379,265.00	-37.9%
TOTAL, REVENUES			18,202,874.88	20,275,255.00	11.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,897,335.89	5,400,932.00	10.3%
Certificated Pupil Support Salaries		1200	337,011.73	428,938.00	27.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,103,086.61	1,191,654.00	8.0%
Other Certificated Salaries		1900	128,169.09	128,169.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,465,603.32	7,149,693.00	10.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	312,587.01	433,063.00	38.5%
Classified Support Salaries		2200	349,885.15	369,647.00	5.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	295,265.98	327,030.00	10.8%
Other Classified Salaries		2900	314,599.06	385,874.00	22.7%
TOTAL, CLASSIFIED SALARIES			1,272,337.20	1,515,614.00	19.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,220,495.30	1,365,587.00	11.9%
PERS		3201-3202	338,644.70	393,312.00	16.1%
OASDI/Medicare/Alternative		3301-3302	198,046.15	222,477.00	12.3%
Health and Welfare Benefits		3401-3402	809,784.62	997,400.00	23.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Unemployment Insurance		3501-3502	3,866.79	4,288.00	10.9%
Workers' Compensation		3601-3602	244,855.50	271,161.00	10.7%
OPEB, Allocated		3701-3702	83,340.00	108,114.00	29.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,899,033.06	3,362,339.00	16.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	470.75	471.00	0.1%
Books and Other Reference Materials		4200	7,416.00	7,416.00	0.0%
Materials and Supplies		4300	244,584.25	241,041.00	-1.4%
Noncapitalized Equipment		4400	30,506.28	49,346.00	61.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			282,977.28	298,274.00	5.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,436.11	28,512.00	-3.1%
Dues and Memberships		5300	1,545.00	1,545.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	353,109.23	353,109.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,525.10	14,525.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	59,605.56	51,319.00	-13.9%
Professional/Consulting Services and Operating Expenditures		5800	5,991,938.58	6,443,881.00	7.5%
Communications		5900	356.00	356.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,450,515.58	6,893,247.00	6.9%
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)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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			17,370,466.44	19,219,167.00	10.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	15,472,997.00	18,200,383.00	17.6%
2) Federal Revenue		8100-8299	612,639.38	315,261.00	-48.5%
3) Other State Revenue		8300-8599	1,506,966.81	1,380,346.00	-8.4%
4) Other Local Revenue		8600-8799	610,271.69	379,265.00	-37.9%
5) TOTAL, REVENUES			18,202,874.88	20,275,255.00	11.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,950,759.31	9,740,634.00	8.8%
2) Instruction - Related Services	2000-2999		2,493,334.37	2,521,189.00	1.1%
3) Pupil Services	3000-3999		713,296.00	913,459.00	28.1%
4) Ancillary Services	4000-4999		3,806.51	134,874.00	3,443.2%
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		4,515,615.00	5,192,957.00	15.0%
8) Plant Services	8000-8999		693,655.25	716,054.00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,370,466.44	19,219,167.00	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			832,408.44	1,056,088.00	26.9%
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)			832,408.44	1,056,088.00	26.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,713,850.46	4,546,258.90	22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,713,850.46	4,546,258.90	22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,713,850.46	4,546,258.90	22.4%
2) Ending Balance, June 30 (E + F1e)			4,546,258.90	5,602,346.90	23.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,752,635.22	1,090,793.22	-37.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,793,623.68	4,511,553.68	61.5%
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
6300	Lottery : Instructional Materials	249,176.33	341,497.33
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	280,024.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	183,510.00	259,903.00
7435	Learning Recovery Emergency Block Grant	1,039,924.89	489,392.89
Total, Restricted Balance		1,752,635.22	1,090,793.22

SACS OTHER FUNDS

SUMMARY OF OTHER FUNDS

FUND 08 – STUDENT ACTIVITY FUND (ASB)

FUND 12 – CHILD DEVELOPMENT FUND

FUND 13 – CAFETERIA SPECIAL REVENUE FUND

FUND 20 – POSTEMPLOYMENT BENEFITS

FUND 21 – BUILDING FUND

FUND 25 – CAPITAL FACILITIES FUND

FUND 35 – COUNTY SCHOOL FACILITIES FUND

FUND 40 – CAPITAL OUTLAY PROJECTS

FUND 51 – BOND INTEREST AND REDEMPTION

FUND 67 – SELF-INSURANCE FUND

Summary of Other Funds Beginning Balance, Revenue, Expenditures and Ending Balance

Fund Description	2023-24 Estimated Actuals				2024-25 Adopted Budget			
	Adj Beginning	Revenue / Xfer In	Expenses / Xfer Out	Ending	Adj Beginning	Revenue / Xfer In	Expenses / Xfer Out	Ending
Student Activity Fund (ASB)	130,264	154,151	284,414	-	-	154,151	154,151	-
Child Development Fund	700,923	6,287,647	3,703,227	3,285,343	3,285,343	4,332,101	7,112,735	504,709
Child Nutrition Fund	9,642,068	16,073,460	13,426,354	12,289,174	12,289,174	16,161,230	13,716,870	14,733,534
Special Reserve for Postemployment Benefits	8,285,338	679,681	-	8,965,019	8,965,019	679,681	-	9,644,700
Building Fund	31,013,180	6,126,316	11,578,865	25,560,630	25,560,630	3,765,088	15,839,588	13,486,129
Capital Facilities Fund	1,366,995	661,500	1,251,456	777,039	777,039	501,500	504,742	773,797
Special Reserve for Capital Outlay Projects	7,282,224	150,000	490,000	6,942,224	6,942,224	150,000	150,000	6,942,224
Bond Interest and Redemption Fund	16,442,496	-	-	16,442,496	16,442,496	-	-	16,442,496
Insurance Fund	7,218,248	23,987,799	25,025,537	6,180,510	6,180,510	23,998,799	25,022,777	5,156,532

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	154,150.90	154,150.90	0.0%
5) TOTAL, REVENUES			154,150.90	154,150.90	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	284,414.49	154,150.90	-45.8%
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			284,414.49	154,150.90	-45.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(130,263.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(130,263.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,263.59	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,263.59	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,263.59	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	154,150.90	154,150.90	0.0%
TOTAL, REVENUES			154,150.90	154,150.90	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	284,414.49	154,150.90	-45.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			284,414.49	154,150.90	-45.8%
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			284,414.49	154,150.90	-45.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	154,150.90	154,150.90	0.0%
5) TOTAL, REVENUES			154,150.90	154,150.90	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		284,414.49	154,150.90	-45.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			284,414.49	154,150.90	-45.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(130,263.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(130,263.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,263.59	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,263.59	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,263.59	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					

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%

Cajon Valley Union Elementary
San Diego County

Budget, July 1
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

37 67991 0000000
Form 08
F8BE1W8TSK(2024-25)

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) 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	6,240,338.56	4,281,115.00	-31.4%
4) Other Local Revenue		8600-8799	47,308.40	50,986.34	7.8%
5) TOTAL, REVENUES			6,287,646.96	4,332,101.34	-31.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,299,011.23	2,004,263.00	54.3%
2) Classified Salaries		2000-2999	885,876.60	1,289,750.00	45.6%
3) Employee Benefits		3000-3999	839,591.38	1,197,855.00	42.7%
4) Books and Supplies		4000-4999	223,047.85	1,287,089.67	477.0%
5) Services and Other Operating Expenditures		5000-5999	157,740.61	844,120.00	435.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	297,958.90	489,657.72	64.3%
9) TOTAL, EXPENDITURES			3,703,226.57	7,112,735.39	92.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,584,420.39	(2,780,634.05)	-207.6%
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)			2,584,420.39	(2,780,634.05)	-207.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	700,922.91	3,285,343.30	368.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			700,922.91	3,285,343.30	368.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			700,922.91	3,285,343.30	368.7%
2) Ending Balance, June 30 (E + F1e)			3,285,343.30	504,709.25	-84.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,239,343.30	504,709.25	-84.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	46,000.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,608,791.56	3,592,195.00	-0.5%
All Other State Revenue	All Other	8590	2,631,547.00	688,920.00	-73.8%
TOTAL, OTHER STATE REVENUE			6,240,338.56	4,281,115.00	-31.4%
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	47,000.00	50,986.34	8.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	308.40	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,308.40	50,986.34	7.8%
TOTAL, REVENUES			6,287,646.96	4,332,101.34	-31.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,142,739.23	1,847,991.00	61.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	156,072.00	156,072.00	0.0%
Other Certificated Salaries		1900	200.00	200.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,299,011.23	2,004,263.00	54.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	662,193.60	1,046,017.00	58.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	196,525.00	216,575.00	10.2%
Other Classified Salaries		2900	27,158.00	27,158.00	0.0%
TOTAL, CLASSIFIED SALARIES			885,876.60	1,289,750.00	45.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	242,520.61	382,825.00	57.9%
PERS		3201-3202	195,609.00	339,194.00	73.4%
OASDI/Medicare/Alternative		3301-3302	90,539.60	124,412.00	37.4%
Health and Welfare Benefits		3401-3402	208,871.00	217,563.00	4.2%
Unemployment Insurance		3501-3502	1,167.17	1,638.00	40.3%
Workers' Compensation		3601-3602	70,365.00	102,048.00	45.0%
OPEB, Allocated		3701-3702	29,319.00	28,975.00	-1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,200.00	1,200.00	0.0%
TOTAL, EMPLOYEE BENEFITS			839,591.38	1,197,855.00	42.7%
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	186,547.85	613,089.67	228.7%
Noncapitalized Equipment		4400	36,500.00	674,000.00	1,746.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			223,047.85	1,287,089.67	477.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,310.61	82,560.00	2,393.8%
Dues and Memberships		5300	175.00	175.00	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	750.00	1,400.00	86.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,880.00	32,880.00	13.9%
Professional/Consulting Services and Operating Expenditures		5800	123,195.00	725,675.00	489.0%
Communications		5900	1,430.00	1,430.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			157,740.61	844,120.00	435.1%
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	297,958.90	489,657.72	64.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			297,958.90	489,657.72	64.3%
TOTAL, EXPENDITURES			3,703,226.57	7,112,735.39	92.1%
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	6,240,338.56	4,281,115.00	-31.4%
4) Other Local Revenue		8600-8799	47,308.40	50,986.34	7.8%
5) TOTAL, REVENUES			6,287,646.96	4,332,101.34	-31.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,843,286.67	6,030,848.67	112.1%
2) Instruction - Related Services	2000-2999		561,519.00	591,767.00	5.4%
3) Pupil Services	3000-3999		462.00	462.00	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		297,958.90	489,657.72	64.3%
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			3,703,226.57	7,112,735.39	92.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,584,420.39	(2,780,634.05)	-207.6%
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)			2,584,420.39	(2,780,634.05)	-207.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	700,922.91	3,285,343.30	368.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			700,922.91	3,285,343.30	368.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			700,922.91	3,285,343.30	368.7%
2) Ending Balance, June 30 (E + F1e)			3,285,343.30	504,709.25	-84.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,239,343.30	504,709.25	-84.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	46,000.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	126,584.00	0.00
6130	Child Development: Center-Based Reserve Account	496,222.91	504,709.25
7810	Other Restricted State	2,616,536.39	0.00
Total, Restricted Balance		3,239,343.30	504,709.25

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,606,979.14	11,087,300.51	4.5%
3) Other State Revenue		8300-8599	4,713,925.77	4,296,374.80	-8.9%
4) Other Local Revenue		8600-8799	752,555.00	777,555.00	3.3%
5) TOTAL, REVENUES			16,073,459.91	16,161,230.31	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,707,706.06	4,762,300.00	1.2%
3) Employee Benefits		3000-3999	1,934,058.13	1,931,200.00	-0.1%
4) Books and Supplies		4000-4999	5,557,044.73	5,906,556.60	6.3%
5) Services and Other Operating Expenditures		5000-5999	331,099.32	277,126.00	-16.3%
6) Capital Outlay		6000-6999	518,898.93	400,000.00	-22.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	377,546.53	439,687.77	16.5%
9) TOTAL, EXPENDITURES			13,426,353.70	13,716,870.37	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,647,106.21	2,444,359.94	-7.7%
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)			2,647,106.21	2,444,359.94	-7.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,642,067.75	12,289,173.96	27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,642,067.75	12,289,173.96	27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,642,067.75	12,289,173.96	27.5%
2) Ending Balance, June 30 (E + F1e)			12,289,173.96	14,733,533.90	19.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,289,173.96	14,733,533.90	19.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,606,979.14	11,087,300.51	4.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,606,979.14	11,087,300.51	4.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,713,925.77	4,296,374.80	-8.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,713,925.77	4,296,374.80	-8.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	708,555.00	733,555.00	3.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	44,000.00	44,000.00	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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			752,555.00	777,555.00	3.3%
TOTAL, REVENUES			16,073,459.91	16,161,230.31	0.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,990,666.09	3,979,000.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	407,881.61	478,000.00	17.2%
Clerical, Technical and Office Salaries		2400	309,158.36	305,300.00	-1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,707,706.06	4,762,300.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,003,361.19	1,003,000.00	0.0%
OASDI/Medicare/Alternative		3301-3302	349,693.66	349,000.00	-0.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	382,006.17	382,000.00	0.0%
Unemployment Insurance		3501-3502	2,851.80	2,800.00	-1.8%
Workers' Compensation		3601-3602	152,817.92	152,000.00	-0.5%
OPEB, Allocated		3701-3702	40,567.39	40,000.00	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,760.00	2,400.00	-13.0%
TOTAL, EMPLOYEE BENEFITS			1,934,058.13	1,931,200.00	-0.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	523,550.46	508,825.00	-2.8%
Noncapitalized Equipment		4400	207,535.00	7,700.00	-96.3%
Food		4700	4,825,959.27	5,390,031.60	11.7%
TOTAL, BOOKS AND SUPPLIES			5,557,044.73	5,906,556.60	6.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,100.00	7,500.00	257.1%
Dues and Memberships		5300	716.00	750.00	4.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	119,423.42	121,500.00	1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	176,158.00	114,576.00	-35.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,350.00	6,300.00	-0.8%
Professional/Consulting Services and Operating Expenditures		5800	24,525.00	24,700.00	0.7%
Communications		5900	1,826.90	1,800.00	-1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			331,099.32	277,126.00	-16.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	30,000.00	0.00	-100.0%
Equipment		6400	488,898.93	400,000.00	-18.2%
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			518,898.93	400,000.00	-22.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	377,546.53	439,687.77	16.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			377,546.53	439,687.77	16.5%
TOTAL, EXPENDITURES			13,426,353.70	13,716,870.37	2.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 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	10,606,979.14	11,087,300.51	4.5%
3) Other State Revenue		8300-8599	4,713,925.77	4,296,374.80	-8.9%
4) Other Local Revenue		8600-8799	752,555.00	777,555.00	3.3%
5) TOTAL, REVENUES			16,073,459.91	16,161,230.31	0.5%
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		12,899,383.75	13,155,682.60	2.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		377,546.53	439,687.77	16.5%
8) Plant Services	8000-8999		149,423.42	121,500.00	-18.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,426,353.70	13,716,870.37	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,647,106.21	2,444,359.94	-7.7%
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)			2,647,106.21	2,444,359.94	-7.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,642,067.75	12,289,173.96	27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,642,067.75	12,289,173.96	27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,642,067.75	12,289,173.96	27.5%
2) Ending Balance, June 30 (E + F1e)			12,289,173.96	14,733,533.90	19.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,289,173.96	14,733,533.90	19.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	12,289,173.96	14,733,533.90
Total, Restricted Balance		12,289,173.96	14,733,533.90

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	210,000.00	210,000.00	0.0%
5) TOTAL, REVENUES			210,000.00	210,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			210,000.00	210,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	469,681.00	469,681.00	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			469,681.00	469,681.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			679,681.00	679,681.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,285,338.37	8,965,019.37	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,285,338.37	8,965,019.37	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,285,338.37	8,965,019.37	8.2%
2) Ending Balance, June 30 (E + F1e)			8,965,019.37	9,644,700.37	7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,965,019.37	9,644,700.37	7.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	210,000.00	210,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			210,000.00	210,000.00	0.0%
TOTAL, REVENUES			210,000.00	210,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	469,681.00	469,681.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			469,681.00	469,681.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			469,681.00	469,681.00	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	210,000.00	210,000.00	0.0%
5) TOTAL, REVENUES			210,000.00	210,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			210,000.00	210,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	469,681.00	469,681.00	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			469,681.00	469,681.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			679,681.00	679,681.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,285,338.37	8,965,019.37	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,285,338.37	8,965,019.37	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,285,338.37	8,965,019.37	8.2%
2) Ending Balance, June 30 (E + F1e)			8,965,019.37	9,644,700.37	7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,965,019.37	9,644,700.37	7.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,041,431.54	3,041,431.54	0.0%
5) TOTAL, REVENUES			3,041,431.54	3,041,431.54	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	136,025.72	138,067.00	1.5%
3) Employee Benefits		3000-3999	61,348.12	63,098.00	2.9%
4) Books and Supplies		4000-4999	570,870.93	3,537,711.00	519.7%
5) Services and Other Operating Expenditures		5000-5999	759,003.25	488,675.00	-35.6%
6) Capital Outlay		6000-6999	8,523,413.69	10,083,833.78	18.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,528,203.66	1,528,203.66	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,578,865.37	15,839,588.44	36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,537,433.83)	(12,798,156.90)	49.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,084,884.00	723,656.00	-76.5%
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			3,084,884.00	723,656.00	-76.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,452,549.83)	(12,074,500.90)	121.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,013,180.09	25,560,630.26	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,013,180.09	25,560,630.26	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,013,180.09	25,560,630.26	-17.6%
2) Ending Balance, June 30 (E + F1e)			25,560,630.26	13,486,129.36	-47.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,947,054.79	11,602,508.67	16.6%
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	15,613,575.47	1,883,620.69	-87.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	1,500,000.00	1,500,000.00	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	494,477.54	494,477.54	0.0%
Interest		8660	400,500.00	400,500.00	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	646,454.00	646,454.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,041,431.54	3,041,431.54	0.0%
TOTAL, REVENUES			3,041,431.54	3,041,431.54	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	56,000.00	56,840.00	1.5%
Clerical, Technical and Office Salaries		2400	80,025.72	81,227.00	1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			136,025.72	138,067.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,587.57	38,384.00	4.9%
OASDI/Medicare/Alternative		3301-3302	10,884.52	10,564.00	-2.9%
Health and Welfare Benefits		3401-3402	7,531.82	7,909.00	5.0%
Unemployment Insurance		3501-3502	604.61	70.00	-88.4%
Workers' Compensation		3601-3602	4,694.60	4,369.00	-6.9%
OPEB, Allocated		3701-3702	1,045.00	1,802.00	72.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			61,348.12	63,098.00	2.9%
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	570,870.93	3,537,711.00	519.7%
TOTAL, BOOKS AND SUPPLIES			570,870.93	3,537,711.00	519.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	110.00	110.00	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	114,212.45	127,890.00	12.0%
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	644,645.80	360,640.00	-44.1%
Communications		5900	35.00	35.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			759,003.25	488,675.00	-35.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	231,650.00	50,000.00	-78.4%
Buildings and Improvements of Buildings		6200	8,166,854.27	10,014,483.78	22.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	124,909.42	19,350.00	-84.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,523,413.69	10,083,833.78	18.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	562,203.66	562,203.66	0.0%
Other Debt Service - Principal		7439	966,000.00	966,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,528,203.66	1,528,203.66	0.0%
TOTAL, EXPENDITURES			11,578,865.37	15,839,588.44	36.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,084,884.00	723,656.00	-76.5%
(a) TOTAL, INTERFUND TRANSFERS IN			3,084,884.00	723,656.00	-76.5%
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)			3,084,884.00	723,656.00	-76.5%

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	3,041,431.54	3,041,431.54	0.0%
5) TOTAL, REVENUES			3,041,431.54	3,041,431.54	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		9,957,632.36	14,218,354.78	42.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,621,233.01	1,621,233.66	0.0%
10) TOTAL, EXPENDITURES			11,578,865.37	15,839,588.44	36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(8,537,433.83)	(12,798,156.90)	49.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,084,884.00	723,656.00	-76.5%
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			3,084,884.00	723,656.00	-76.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,452,549.83)	(12,074,500.90)	121.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,013,180.09	25,560,630.26	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,013,180.09	25,560,630.26	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,013,180.09	25,560,630.26	-17.6%
2) Ending Balance, June 30 (E + F1e)			25,560,630.26	13,486,129.36	-47.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,947,054.79	11,602,508.67	16.6%
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	15,613,575.47	1,883,620.69	-87.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	9,947,054.79	11,602,508.67
Total, Restricted Balance		9,947,054.79	11,602,508.67

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	661,500.00	501,500.00	-24.2%
5) TOTAL, REVENUES			661,500.00	501,500.00	-24.2%
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	77,000.00	77,000.00	0.0%
6) Capital Outlay		6000-6999	1,174,456.08	427,742.00	-63.6%
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			1,251,456.08	504,742.00	-59.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(589,956.08)	(3,242.00)	-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)			(589,956.08)	(3,242.00)	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,366,995.37	777,039.29	-43.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,366,995.37	777,039.29	-43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,366,995.37	777,039.29	-43.2%
2) Ending Balance, June 30 (E + F1e)			777,039.29	773,797.29	-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	777,039.29	773,797.29	-0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	26,000.00	18,000.00	-30.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	635,500.00	483,500.00	-23.9%
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			661,500.00	501,500.00	-24.2%
TOTAL, REVENUES			661,500.00	501,500.00	-24.2%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	77,000.00	77,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,000.00	77,000.00	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	1,174,456.08	427,742.00	-63.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,174,456.08	427,742.00	-63.6%
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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,251,456.08	504,742.00	-59.7%
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 Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	661,500.00	501,500.00	-24.2%
5) TOTAL, REVENUES			661,500.00	501,500.00	-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		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		20,000.00	20,000.00	0.0%
8) Plant Services	8000-8999		1,231,456.08	484,742.00	-60.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,251,456.08	504,742.00	-59.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(589,956.08)	(3,242.00)	-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)			(589,956.08)	(3,242.00)	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,366,995.37	777,039.29	-43.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,366,995.37	777,039.29	-43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,366,995.37	777,039.29	-43.2%
2) Ending Balance, June 30 (E + F1e)			777,039.29	773,797.29	-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	777,039.29	773,797.29	-0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	777,039.29	773,797.29
Total, Restricted Balance		777,039.29	773,797.29

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,361,228.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,361,228.00	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	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)			2,361,228.00	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	2,361,228.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,361,228.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,361,228.00	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			2,361,228.00	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	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			2,361,228.00	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%
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	2,361,228.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,361,228.00	0.00	-100.0%
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)			(2,361,228.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,361,228.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,361,228.00	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		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)			2,361,228.00	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	2,361,228.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,361,228.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	202,506.31	150,000.00	-25.9%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	287,493.69	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			490,000.00	150,000.00	-69.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(340,000.00)	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)			(340,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,282,224.46	6,942,224.46	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,282,224.46	6,942,224.46	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,282,224.46	6,942,224.46	-4.7%
2) Ending Balance, June 30 (E + F1e)			6,942,224.46	6,942,224.46	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	6,942,224.46	6,942,224.46	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	150,000.00	0.0%
TOTAL, REVENUES			150,000.00	150,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

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	14,625.11	0.00	-100.0%
Noncapitalized Equipment		4400	187,881.20	150,000.00	-20.2%
TOTAL, BOOKS AND SUPPLIES			202,506.31	150,000.00	-25.9%
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	287,493.69	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			287,493.69	0.00	-100.0%
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			490,000.00	150,000.00	-69.4%
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	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		490,000.00	150,000.00	-69.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			490,000.00	150,000.00	-69.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(340,000.00)	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)			(340,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,282,224.46	6,942,224.46	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,282,224.46	6,942,224.46	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,282,224.46	6,942,224.46	-4.7%
2) Ending Balance, June 30 (E + F1e)			6,942,224.46	6,942,224.46	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	6,942,224.46	6,942,224.46	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) 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	16,442,496.00	16,442,496.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,442,496.00	16,442,496.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,442,496.00	16,442,496.00	0.0%
2) Ending Balance, June 30 (E + F1e)			16,442,496.00	16,442,496.00	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	16,442,496.00	16,442,496.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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	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 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,442,496.00	16,442,496.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,442,496.00	16,442,496.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,442,496.00	16,442,496.00	0.0%
2) Ending Balance, June 30 (E + F1e)			16,442,496.00	16,442,496.00	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	16,442,496.00	16,442,496.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,987,799.00	23,998,799.00	0.0%
5) TOTAL, REVENUES			23,987,799.00	23,998,799.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	101,573.00	100,386.00	-1.2%
3) Employee Benefits		3000-3999	62,287.00	62,855.00	0.9%
4) Books and Supplies		4000-4999	280.00	280.00	0.0%
5) Services and Other Operating Expenses		5000-5999	24,861,397.00	24,859,256.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			25,025,537.00	25,022,777.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,037,738.00)	(1,023,978.00)	-1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,037,738.00)	(1,023,978.00)	-1.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,218,248.10	6,180,510.10	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,218,248.10	6,180,510.10	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,218,248.10	6,180,510.10	-14.4%
2) Ending Net Position, June 30 (E + F1e)			6,180,510.10	5,156,532.10	-16.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,180,510.10	5,156,532.10	-16.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	82,000.00	82,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	23,903,799.00	23,903,799.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,000.00	13,000.00	550.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,987,799.00	23,998,799.00	0.0%
TOTAL, REVENUES			23,987,799.00	23,998,799.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	30,361.00	30,361.00	0.0%
Clerical, Technical and Office Salaries		2400	71,212.00	70,025.00	-1.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			101,573.00	100,386.00	-1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,458.00	27,908.00	5.5%
OASDI/Medicare/Alternative		3301-3302	8,084.00	7,680.00	-5.0%
Health and Welfare Benefits		3401-3402	22,533.00	22,533.00	0.0%
Unemployment Insurance		3501-3502	145.00	51.00	-64.8%
Workers' Compensation		3601-3602	3,536.00	3,177.00	-10.2%
OPEB, Allocated		3701-3702	1,531.00	1,506.00	-1.6%
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			62,287.00	62,855.00	0.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	280.00	280.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			280.00	280.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	15,000.00	2,000.00	-86.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,840.00	15,400.00	-79.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	24,771,557.00	24,841,856.00	0.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			24,861,397.00	24,859,256.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			25,025,537.00	25,022,777.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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	23,987,799.00	23,998,799.00	0.0%
5) TOTAL, REVENUES			23,987,799.00	23,998,799.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		25,025,537.00	25,022,777.00	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, EXPENSES			25,025,537.00	25,022,777.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,037,738.00)	(1,023,978.00)	-1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,037,738.00)	(1,023,978.00)	-1.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,218,248.10	6,180,510.10	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,218,248.10	6,180,510.10	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,218,248.10	6,180,510.10	-14.4%
2) Ending Net Position, June 30 (E + F1e)			6,180,510.10	5,156,532.10	-16.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,180,510.10	5,156,532.10	-16.6%

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