



2024-2025 Adopted Budget

June 27, 2024

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Summaries & Multi- Year Projections

Coachella Valley Unified 33-73676-0000000	Multiyear Projection 2024-2025 Adopted Budget June 27, 2024 Combined	Fund 01
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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	246,497,943.00	-0.57%	245,102,289.00	0.99%	247,531,563.00
2. Federal Revenues	8100-8299	44,346,437.00	-48.56%	22,809,874.00	0.00%	22,809,874.00
3. Other State Revenues	8300-8599	55,142,843.00	1.69%	56,076,790.85	1.85%	57,116,433.28
4. Other Local Revenues	8600-8799	10,884,302.00	-0.19%	10,863,776.94	-0.03%	10,860,912.98
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		356,871,525.00	-6.17%	334,852,730.79	1.04%	338,318,783.26
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		147,194,946.00	---	147,194,946.00	---	121,264,114.00
b. Step & Column Adjustment		---	---	0.00	---	2,425,282.28
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(25,930,832.00)	---	(2,645,365.92)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	147,194,946.00	-17.62%	121,264,114.00	-0.18%	121,044,030.36
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		65,009,212.00	---	65,009,212.00	---	62,223,808.31
b. Step & Column Adjustment		---	---	637,446.32	---	622,238.06
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(3,422,850.01)	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	65,009,212.00	-4.28%	62,223,808.31	1.00%	62,846,046.37
3. Employee Benefits	3000-3999	122,028,126.00	-10.94%	108,672,812.77	-0.01%	108,663,113.51
4. Books and Supplies	4000-4999	22,221,564.00	-7.07%	20,649,972.66	-2.99%	20,033,112.11
5. Services and Other Operating Expenditures	5000-5999	47,598,182.00	-9.09%	43,270,185.65	-0.85%	42,901,669.29
6. Capital Outlay	6000-6999	2,203,915.00	-40.43%	1,312,834.96	34.74%	1,768,968.81
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,768,958.00	0.00%	1,768,958.00	0.00%	1,768,958.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,411,574.00)	5.41%	(1,487,898.00)	110.78%	(3,136,216.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	0.00%	400,000.00	0.00%	400,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		407,013,329.00	-12.02%	358,074,788.35	-0.50%	356,289,682.45
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(50,141,804.00)	---	(23,222,057.56)	---	(17,970,899.19)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	131,945,026.00	-38.00%	81,803,222.00	-28.39%	58,581,164.44
2. Ending Fund Balance		81,803,222.00	---	58,581,164.44	---	40,610,265.25
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	37,398,331.00	-25.66%	27,802,644.98	-10.40%	24,911,095.09
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00

Coachella Valley Unified
33-73676-0000000**Multiyear Projection**
2024-2025 Adopted Budget June 27, 2024
Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned						
1. Other Assignments	9780	81,042.00	0.00%	81,042.00	0.00%	81,042.00
Revolving Cash		50,000.00	---	50,000.00	---	50,000.00
Stores Inventory		31,042.00	---	31,042.00	---	31,042.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,320,044.00	-13.06%	10,711,532.00	-0.63%	10,644,295.00
2. Unassigned/Unappropriated	9790	32,003,805.00	-37.55%	19,985,945.46	-75.11%	4,973,833.16
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	12,320,044.00	---	10,711,532.00	---	10,644,295.00
c. Unassigned/Unappropriated	9790	32,003,805.00	---	19,985,945.46	---	4,973,833.16
d. Negative Restricted Ending Balances (negative resources 2000- 9999)	979Z	0.00	---	(824,106.13)	---	(3,401,747.42)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		44,323,849.00	---	29,873,371.33	---	12,216,380.74
4. Total Available Reserves - by Percent		10.89%	---	8.34%	---	3.43%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		407,013,329.00	---	358,074,788.35	---	356,289,682.45
b. Plus: Special Education Pass- through Funds		0.00	---	0.00	---	0.00
c. Total Expenditures and Other Financing Uses (Line F1a plus line F1b)		407,013,329.00	---	358,074,788.35	---	356,289,682.45
d. Reserve Standard Percentage Level		3.00%	---	3.00%	---	3.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		12,210,399.87	---	10,742,243.65	---	10,688,690.47
f. Reserve Standard - By Amount		0.00	---	0.00	---	0.00
g. Reserve Standard (Greater of F1e or F1f)		12,210,399.87	---	10,742,243.65	---	10,688,690.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	---	MET	---	MET

Coachella Valley Unified 33-7376-0000000	Multiyear Projection 2024-2025 Adopted Budget June 27, 2024 Unrestricted	Fund 01
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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	246,497,943.00	-0.57%	245,102,289.00	0.99%	247,531,563.00
2. Federal Revenues	8100-8299	450,000.00	0.00%	450,000.00	0.00%	450,000.00
3. Other State Revenues	8300-8599	8,155,937.00	0.84%	8,224,140.40	1.19%	8,322,366.85
4. Other Local Revenues	8600-8799	830,000.00	-2.47%	809,474.94	-0.35%	806,610.98
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(54,192,577.00)	-0.57%	(53,884,452.72)	1.42%	(54,647,641.15)
6.Total(Sum lines A1 thru A5)		201,741,303.00	-0.52%	200,701,451.62	0.88%	202,462,899.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		89,266,373.00	---	89,266,373.00	---	87,788,912.00
b. Step & Column Adjustment		---	---	0.00	---	1,755,778.24
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,477,461.00)	---	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	89,266,373.00	-1.66%	87,788,912.00	2.00%	89,544,690.24
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		40,960,475.00	---	40,960,475.00	---	40,449,491.01
b. Step & Column Adjustment		---	---	400,490.01	---	404,494.91
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(911,474.00)	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	40,960,475.00	-1.25%	40,449,491.01	1.00%	40,853,985.92
3. Employee Benefits	3000-3999	65,942,224.00	-0.21%	65,805,736.54	1.60%	66,859,889.21
4. Books and Supplies	4000-4999	10,118,893.00	0.00%	10,118,893.00	0.00%	10,118,893.00
5. Services and Other Operating Expenditures	5000-5999	15,968,201.00	-0.45%	15,896,482.61	0.00%	15,896,482.61
6. Capital Outlay	6000-6999	343,050.00	0.00%	343,050.00	0.00%	343,050.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	868,958.00	0.00%	868,958.00	0.00%	868,958.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,943,700.00)	0.00%	(6,943,700.00)	0.00%	(6,943,700.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		216,524,474.00	-1.01%	214,327,823.16	1.50%	217,542,248.98
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(14,783,171.00)	---	(13,626,371.54)	---	(15,079,349.30)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	59,188,062.00	-24.98%	44,404,891.00	-30.69%	30,778,519.46
2. Ending Fund Balance		44,404,891.00	---	30,778,519.46	---	15,699,170.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00

Coachella Valley Unified
33-73676-0000000**Multiyear Projection**
2024-2025 Adopted Budget June 27, 2024
Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned						
1. Other Assignments	9780	81,042.00	0.00%	81,042.00	0.00%	81,042.00
Revolving Cash		50,000.00	---	50,000.00	---	50,000.00
Stores Inventory		31,042.00	---	31,042.00	---	31,042.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,320,044.00	-13.06%	10,711,532.00	-0.63%	10,644,295.00
2. Unassigned/Unappropriated	9790	32,003,805.00	-37.55%	19,985,945.46	-75.11%	4,973,833.16
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	12,320,044.00	---	10,711,532.00	---	10,644,295.00
c. Unassigned/Unappropriated	9790	32,003,805.00	---	19,985,945.46	---	4,973,833.16
d. Negative Restricted Ending Balances (negative resources 2000- 9999)	979Z	0.00	---	(824,106.13)	---	(3,401,747.42)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		44,323,849.00	---	29,873,371.33	---	12,216,380.74

Coachella Valley Unified 33-73676-0000000	Multiyear Projection 2024-2025 Adopted Budget June 27, 2024 Restricted	Fund 01
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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	43,896,437.00	-49.06%	22,359,874.00	0.00%	22,359,874.00
3. Other State Revenues	8300-8599	46,986,906.00	1.84%	47,852,650.45	1.97%	48,794,066.43
4. Other Local Revenues	8600-8799	10,054,302.00	0.00%	10,054,302.00	0.00%	10,054,302.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	54,192,577.00	-0.57%	53,884,452.72	1.42%	54,647,641.15
6.Total(Sum lines A1 thru A5)		155,130,222.00	-13.52%	134,151,279.17	1.27%	135,855,883.58
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		57,928,573.00	---	57,928,573.00	---	33,475,202.00
b. Step & Column Adjustment		---	---	0.00	---	669,504.04
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(24,453,371.00)	---	(2,645,365.92)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,928,573.00	-42.21%	33,475,202.00	-5.90%	31,499,340.12
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		24,048,737.00	---	24,048,737.00	---	21,774,317.30
b. Step & Column Adjustment		---	---	236,956.31	---	217,743.15
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(2,511,376.01)	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	24,048,737.00	-9.46%	21,774,317.30	1.00%	21,992,060.45
3. Employee Benefits	3000-3999	56,085,902.00	-23.57%	42,867,076.23	-2.48%	41,803,224.30
4. Books and Supplies	4000-4999	12,102,671.00	-12.99%	10,531,079.66	-5.86%	9,914,219.11
5. Services and Other Operating Expenditures	5000-5999	31,629,981.00	-13.46%	27,373,703.04	-1.35%	27,005,186.68
6. Capital Outlay	6000-6999	1,860,865.00	-47.89%	969,784.96	47.03%	1,425,918.81
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	900,000.00	0.00%	900,000.00	0.00%	900,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,532,126.00	-1.38%	5,455,802.00	-30.21%	3,807,484.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	0.00%	400,000.00	0.00%	400,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		190,488,855.00	-24.54%	143,746,965.19	-3.48%	138,747,433.47
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(35,358,633.00)	---	(9,595,686.02)	---	(2,891,549.89)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	72,756,964.00	-48.60%	37,398,331.00	-25.66%	27,802,644.98
2. Ending Fund Balance		37,398,331.00	---	27,802,644.98	---	24,911,095.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	37,398,331.00	-25.66%	27,802,644.98	-10.40%	24,911,095.09
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00

Coachella Valley Unified
33-73676-0000000

Multiyear Projection
2024-2025 Adopted Budget June 27, 2024
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000- 9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---

Coachella Valley Unified 33-73676-0000000	Multiyear Projection 2024-2025 Adopted Budget June 27, 2024 Assumptions	Fund 01
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Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
State Rates			
State Categorical COLA	1.0700%	2.9300%	3.0800%
California CPI	3.1000%	0.0000%	0.0000%
California Lottery - Base	\$177.00	\$177.00	\$177.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	\$72.00	\$72.00	\$72.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%
Applied Change Rate		2.0333%	1.4493%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	\$0.00	\$147,501,300.00	\$149,666,444.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$51,820,860.00	\$52,098,187.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%
LCFF Sources - Local Revenue, ERAF Adjustments	\$0.00	\$0.00	\$0.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	\$(530,703.00)	\$(543,900.00)
Certificated Staff Step & Column	2.0000%	0.0000%	2.0000%
Certificated COLA	0.0000%	0.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	1.0000%	1.0000%	1.0000%
Classified COLA	0.0000%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	0.0000%	0.0000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	0.0000%	1.0000%	1.0000%
Classified Health & Welfare Percent Change	0.0000%	1.0000%	1.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0500%	0.0500%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0500%	0.0500%
Applied Change Rate		0.0000%	0.0000%
OPEB, Allocated Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
OPEB, Active Employees Rate Change	4.7600%	4.7600%	4.7600%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%
Community Redevelopment Funds, % Adjustment	0.0000%	0.0000%	0.0000%
Community Redevelopment Funds, \$ Adjustment	\$0.00	\$0.00	\$0.00

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
User-defined Rates and Values			

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00

Coachella Valley Unified School District
2024-2025 Adopted Budget
June 27, 2024

Budget Assumptions	Base Year	Year 2	Year 3
Description	2024-25	2025-26	2026-27
State Rates			
State Categorical COLA	1.07%	2.93%	3.08%
California CPI	3.10%	0.00%	0.00%
California Lottery - Base	\$177.00	\$177.00	\$177.00
California Lottery - Instructional Materials	\$72.00	\$72.00	\$72.00
Mandate Block Grant	1.07%	2.93%	3.08%
Interest Rate Trend for 10-Year Treasuries	4.19%	3.76%	3.70%
STRS Rate Change	19.10%	19.10%	19.10%
PERS Rate Change	27.05%	27.60%	28.00%
Local Rates			
LCFF Sources - State Aid- Current Year	\$0.00	\$147,501,300.00	\$149,666,444.00
LCFF Sources - Education Protection Account- Current Year	\$0.00	\$51,820,860.00	\$52,098,187.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	-\$530,703.00	-\$543,900.00
Certificated Staff Step & Column	2.00%	0.00%	2.00%
Classified Staff Step	1.00%	1.00%	1.00%
Certificated Health & Welfare Percent Change	0.00%	1.00%	1.00%
Classified Health & Welfare Percent Change	0.00%	1.00%	1.00%
State Unemployment Insurance Rate Change	0.00%	0.05%	0.05%
Workers Compensation Insurance Rate Change	0.00%	0.05%	0.05%
OPEB- Active Employees Rate Change	4.76%	4.76%	4.76%

2024-25 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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

District: Coachella Valley Unified School District

Combined Assigned and Unassigned Fund Balances

Fund	Fund Description	2024-25	2025-26	2026-27	
01	General Fund/County School Service Fund	\$81,803,222.00	\$58,581,164.44	\$40,610,265.25	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00	Fund 17 Objects 9780/9789/9790
	Total Assigned and Unassigned Fund Balance	\$81,803,222.00	\$58,581,164.44	\$40,610,265.25	
	District Standard Reserve Level	3.0%	3.0%	3.0%	Form 01CS Line 10B-4
	Less: Reserve for Economic Uncertainties	\$12,210,399.84	\$10,742,243.65	\$10,688,690.47	Form 01CS Line 10B-7
	Fund Balance that Requires a Statement of Reasons	\$69,592,822.16	\$47,838,920.79	\$29,921,574.78	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2024-25	2025-26	2026-27	Reasons
01	General Fund/County School Service Fund	\$ 37,398,331.00	\$ 27,802,644.98	\$ 24,911,095.09	Restricted Reserves
01	General Fund/County School Service Fund	\$ 81,042.00	\$ 81,042.00	\$ 81,042.00	Revolving Cash & Stores
01	General Fund/County School Service Fund	\$ 32,003,805.00	\$ 19,985,945.46	\$ 4,973,833.16	State Budget Contingency
01	General Fund/County School Service Fund	\$ 109,644.16	\$ (30,711.65)	\$ (44,395.47)	Reserve for Economic Uncertainties Diff
01	General Fund/County School Service Fund	\$ -	\$ -	\$ -	
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	\$ -	\$ -	
(Insert Lines above as needed)					
Total of Substantiated Needs		\$ 69,592,822.16	\$ 47,838,920.79	\$ 29,921,574.78	

	Adult Education					Child Development					Nutrition Services				
	Fund 11					Fund 12					Fund 13				
	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year
Revenues															
LCFF															
Federal Revenue	746,085	746,085	-	746,085	0%	3,657,117	3,152,964		3,152,964	-13.8%	14,890,604	14,667,009		14,667,009	-2%
State Revenue	2,523,048	3,019,147	-	3,019,147	20%	3,933,488	3,697,155		3,697,155	-6.0%	2,860,607	2,811,238		2,811,238	-2%
Local Revenue	63,775	10,000	-	10,000	-84%	41,208	-	-	-	-100%	452,745	512,000	-	512,000	-97%
Total Revenues	3,332,908	3,775,232	-	3,775,232	13%	7,631,813	6,850,119	-	6,850,119	0%	18,203,956	17,990,247	-	17,990,247	-1%
Expenditures															
Certificated Salaries	1,850,679	2,020,168	-	2,020,168	9%	1,356,701	1,312,442		1,312,442	-3%	-	-		-	
Classified Salaries	530,186	542,979	-	542,979	2%	2,122,021	2,325,829		2,325,829	10%	6,067,946	6,456,738		6,456,738	6%
Employee Benefits	955,160	943,618	-	943,618	-1%	2,054,386	2,345,467		2,345,467	14%	4,627,387	4,972,827		4,972,827	7%
Books & Supplies	97,627	102,710	-	102,710	5%	1,111,252	681,411		681,411	-39%	6,700,205	5,416,167		5,416,167	-19%
Services and Operating Expenses	205,054	89,385	-	89,385	-56%	528,509	201,885		201,885	-62%	(150,106)	166,963		166,963	-211%
Capital Outlay		-	-	-		166,583	-		-		4,250	-		-	-100%
Support and Indirect Costs	126,526	136,757	-	136,757	8%	132,664	226,077		226,077	70%	816,048	1,048,740		1,048,740	29%
Total Expenditures	3,765,232	3,835,617	-	3,835,617	2%	7,472,116	7,093,111	-	7,093,111	-5%	18,065,730	18,061,435	-	18,061,435	-0.02%
Excess (Deficiency)	(432,324)	(60,385)	-	(60,385)	-86%	159,697	(242,992)	-	(242,992)	-252%	138,226	(71,188)	-	(71,188)	-152%
Transfers In/Other Sources	-	-	-	-		-	-	-	-		-	-	-	-	
Interfund Transfers Out/Other Uses	-	-	-	-		-	-	-	-		-	-	-	-	
Contributions	-	-	-	-		-	-	-	-		-	-	-	-	
Total Other Sources & Uses	-	-	-	-		-	-	-	-		-	-	-	-	
Change in Fund Balance	(432,324)	(60,385)	-	(60,385)	-86%	159,697	(242,992)	-	(242,992)	-252%	138,226	(71,188)	-	(71,188)	-152%
Beginning Fund Balance	1,001,196	568,872	-	568,872	-43%	108,595	268,292	-	268,292	147%	5,491,735	5,629,961	-	5,629,961	3%
Ending Fund Balance	568,872	508,487	-	508,487	-11%	268,292	25,300	-	25,300	-91%	5,629,961	5,558,773	-	5,558,773	-1%

	Deferred Maintenance Program					Building Bond Fund					Developer Fees				
	Fund 14					Fund 21					Fund 25				
	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year
Revenues															
LCFF															
Federal Revenue	-	-	-	-				-			-	-	-	-	
State Revenue	-	-	-	-				-			-	-	-	-	
Local Revenue	42,070	-		-		1,835,046	250,000	-	250,000	-86%	3,653,254	3,600,000	-	3,600,000	-1%
Total Revenues	42,070	-		-	-100%	1,835,046	250,000	-	250,000	-86%	3,653,254	3,600,000	-	3,600,000	-1%
Expenditures															
Certificated Salaries	-	-	-	-				-			-	-	-	-	
Classified Salaries	-	-	-	-		189,199	139,337	-	139,337	-26%	-	-	-	-	
Employee Benefits	-	-	-	-		104,698	79,286	-	79,286	-24%	-	-	-	-	
Books & Supplies	-	-	-	-		-	3,295	-	3,295	#DIV/0!	183,985	1,106,670		1,106,670	502%
Services and Operating Expenses	1,480,707	465,582	-	465,582		1,586,410	192,975	-	192,975	-88%	2,189,050	1,040,794		1,040,794	-52%
Capital Outlay	-	-	-	-		21,041,892	3,834,819	-	3,834,819	-82%	8,731,615	17,303,491		17,303,491	98%
Support and Indirect Costs	-	-	-	-			-	-	-		-	-	-	-	
Total Expenditures	1,480,707	465,582		465,582		22,922,199	4,249,712	-	4,249,712	-81%	11,104,650	19,450,955	-	19,450,955	75%
Excess (Deficiency)	(1,438,637)	(465,582)		(465,582)	-68%	(21,087,153)	(3,999,712)	-	(3,999,712)	-81%	(7,451,396)	(15,850,955)	-	(15,850,955)	113%
Transfers In/Other Sources	-						-	-	-		-	-	-	-	
Interfund Transfers Out/Other Uses	400,000	400,000		400,000	0%		-	-	-		-	-	-	-	
Contributions							-	-	-		-	-	-	-	
Total Other Sources & Uses	400,000	400,000		400,000	0%	-	-	-	-		-	-	-	-	
Change in Fund Balance	(1,038,637)	(65,582)		(65,582)	0%	(21,087,153)	(3,999,712)	-	(3,999,712)	-81%	(7,451,396)	(15,850,955)	-	(15,850,955)	113%
Beginning Fund Balance	1,104,219	65,582	-	65,582	-94%	34,505,400	13,418,247	-	13,418,247	-61%	28,636,885	21,185,489	-	21,185,489	-26%
Ending Fund Balance	65,582	-	-	-	-100%	13,418,247	9,418,535	-	9,418,535	-30%	21,185,489	5,334,534	-	5,334,534	-75%

	State Capital Projects Fund					Special Reserve Fund					Self Insurance Fund				
	Fund 35					Fund 40					Fund 67				
	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustment s 2024-2025	Revised Budget 2024-2025	% Change over Prior Year	Unaudited Actuals 2023-2024	Revised Budget 2024-2025	Budget Adjustments 2024-2025	Revised Budget 2024-2025	% Change over Prior Year
Revenues															
LCFF															
Federal Revenue	-	-	-	-		-	-	-	-		-	-	-	-	
State Revenue	3,414,958	-	-	-		-	-	-	-		-	-	-	-	
Local Revenue	19,216	800	-	800	-96%	8,039,000	7,350,000	-	7,350,000	-9%	4,774,600	4,818,146	-	4,818,146	0%
Total Revenues	3,434,174	800	-	800	-100%	8,039,000	7,350,000	-	7,350,000	-9%	4,774,600	4,818,146	-	4,818,146	0%
Expenditures															
Certificated Salaries	-	-	-	-		-	-	-	-		-	-	-	-	
Classified Salaries	-	-	-	-		-	-	-	-	#DIV/0!	-	-	-	-	
Employee Benefits	-	-	-	-		-	-	-	-	#DIV/0!	2,184,721	1,770,097	-	1,770,097	0%
Books & Supplies	-	-	-	-	#DIV/0!	-	-	-	-		-	-	-	-	
Services and Operating Expenses	-	186,207	-	186,207		1,756,217	10,400	-	10,400	-99%	3,685,398	3,800,000	-	3,800,000	0%
Capital Outlay	2,500,000	942,052	-	942,052	-0.623	2,651,746	276,499	-	276,499	-90%	-	-	-	-	
Support and Indirect Costs	-	-	-	-		3,283,794	3,287,560	-	3,287,560	0%	-	-	-	-	
Total Expenditures	2,500,000	1,128,259	-	1,128,259	-55%	7,691,757	3,574,459	-	3,574,459	-54%	5,870,119	5,570,097	-	5,570,097	0%
Excess (Deficiency)	934,174	(1,127,459)	-	(1,127,459)	-221%	347,243	3,775,541	-	3,775,541	987%	(1,095,519)	(751,951)	-	(751,951)	0%
Transfers In/Other Sources	-	-	-	-		-	-	-	-		-	-	-	-	
Interfund Transfers Out/Other Uses	-	-	-	-		-	-	-	-		-	-	-	-	
Contributions	-	-	-	-		-	-	-	-		-	-	-	-	
Total Other Sources & Uses	-	-	-	-		-	-	-	-		-	-	-	-	
Change in Fund Balance	934,174	(1,127,459)	-	(1,127,459)	-221%	347,243	3,775,541	-	3,775,541	987%	(1,095,519)	(751,951)	-	(751,951)	0%
Beginning Fund Balance	193,285	1,127,459	-	1,127,459	483%	18,591,402	18,938,645	-	18,938,645	2%	5,870,122	4,774,603	-	4,774,603	0%
Ending Fund Balance	1,127,459	-	-	-	-100%	18,938,645	22,714,186	-	22,714,186	20%	4,774,603	4,022,652	-	4,022,652	0%

Certification & General Fund

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 87225 Church St., Thermal, CA 92274

Date: June 12, 2024

Adoption Date: June 27, 2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 87225 Church St., Thermal,
CA 92274

Date: June 13, 2024

Time: 7:30 pm

Contact person for additional information on the budget reports:

Name: Mayela Salcedo

Title: Assistant Superintendent

Telephone: 760-848-1064

E-mail: msalcedo@cvusd.us

Criteria and Standards Review Summary

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	13,952.60	
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	16,628	15,672		
Charter School				
Total ADA	16,628	15,672	5.7%	Not Met
Second Prior Year (2022-23)				
District Regular	15,470	16,335		
Charter School				
Total ADA	15,470	16,335	N/A	Met
First Prior Year (2023-24)				
District Regular	15,650	14,555		
Charter School		0		
Total ADA	15,650	14,555	7.0%	Not Met
Budget Year (2024-25)				
District Regular	13,953			
Charter School	0			
Total ADA	13,953			

1B. Comparison of District ADA to the Standard

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

- 1a.

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

Explanation:
(required if NOT met)

Declining enrollment.
- 1b.

STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Declining enrollment.

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	17,425	16,865		
Charter School				
Total Enrollment	17,425	16,865	3.2%	Not Met
Second Prior Year (2022-23)				
District Regular	16,445	16,686		
Charter School				
Total Enrollment	16,445	16,686	N/A	Met
First Prior Year (2023-24)				
District Regular	16,246	16,046		
Charter School				
Total Enrollment	16,246	16,046	1.2%	Not Met
Budget Year (2024-25)				
District Regular	15,647			
Charter School				
Total Enrollment	15,647			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Declining enrollment.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Declining enrollment.

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	15,672	16,865	
Charter School		0	
Total ADA/Enrollment	15,672	16,865	92.9%
Second Prior Year (2022-23)			
District Regular	14,673	16,686	
Charter School	0		
Total ADA/Enrollment	14,673	16,686	87.9%
First Prior Year (2023-24)			
District Regular	14,555	16,046	
Charter School			
Total ADA/Enrollment	14,555	16,046	90.7%
Historical Average Ratio:			90.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.0%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	13,953	15,647		
Charter School	0			
Total ADA/Enrollment	13,953	15,647	89.2%	Met
1st Subsequent Year (2025-26)				
District Regular	13,606	15,258		
Charter School				
Total ADA/Enrollment	13,606	15,258	89.2%	Met
2nd Subsequent Year (2026-27)				
District Regular	13,268	14,879		
Charter School				
Total ADA/Enrollment	13,268	14,879	89.2%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	14,608.67	14,006.07	13,659.27	13,321.09
b.	Prior Year ADA (Funded)		14,608.67	14,006.07	13,659.27
c.	Difference (Step 1a minus Step 1b)		(602.60)	(346.80)	(338.18)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(4.12%)	(2.48%)	(2.48%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		253,752,448.00	246,497,943.00	245,102,289.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		2,715,151.19	7,222,389.73	7,549,150.50
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(3.05%)	.45%	.60%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-4.05% to -2.05%	-0.55% to 1.45%	-0.40% to 1.60%

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)	46,310,831.00	46,310,832.00	46,310,832.00	46,310,832.00
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)	253,676,611.00	247,008,679.00	245,632,992.00	248,075,463.00
District's Projected Change in LCFF Revenue:		(2.63%)	(.56%)	.99%
LCFF Revenue Standard		-4.05% to -2.05%	-0.55% to 1.45%	-0.40% to 1.60%
Status:		Met	Not 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)

Declining enrollment and State COLA percentage increase in out-going years compared to Budget year.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio	
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Third Prior Year (2021-22)	160,687,044.63	179,830,968.65	89.4%	
Second Prior Year (2022-23)	176,631,422.15	200,531,131.66	88.1%	
First Prior Year (2023-24)	183,397,830.00	209,370,479.00	87.6%	
Historical Average Ratio:			88.3%	
		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):		85.3% to 91.3%	85.3% to 91.3%	85.3% to 91.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	196,169,072.00	216,524,474.00	90.6%	Met
1st Subsequent Year (2025-26)	194,044,139.55	214,327,823.16	90.5%	Met
2nd Subsequent Year (2026-27)	197,258,565.37	217,542,248.98	90.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(3.05%)	.45%	.60%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.05% to 6.95%	-9.55% to 10.45%	-9.40% to 10.60%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.05% to 1.95%	-4.55% to 5.45%	-4.40% to 5.60%

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)	81,225,621.00		
Budget Year (2024-25)	44,346,437.00	(45.40%)	Yes
1st Subsequent Year (2025-26)	22,809,874.00	(48.56%)	Yes
2nd Subsequent Year (2026-27)	22,809,874.00	0.00%	No

Explanation:
(required if Yes)

Expiring Federal Funds.

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

First Prior Year (2023-24)	59,047,929.00		
Budget Year (2024-25)	55,142,843.00	(6.61%)	No
1st Subsequent Year (2025-26)	56,076,790.85	1.69%	No
2nd Subsequent Year (2026-27)	57,116,433.28	1.85%	No

Explanation:
(required if Yes)

Expiring State Funds.

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

First Prior Year (2023-24)	11,403,295.00		
Budget Year (2024-25)	10,884,302.00	(4.55%)	No
1st Subsequent Year (2025-26)	10,863,776.94	(.19%)	No
2nd Subsequent Year (2026-27)	10,860,912.98	(.03%)	No

Explanation:
(required if Yes)

Expiring Local Funds.

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

First Prior Year (2023-24)	35,260,857.00		
Budget Year (2024-25)	22,221,564.00	(36.98%)	Yes
1st Subsequent Year (2025-26)	20,649,972.66	(7.07%)	Yes
2nd Subsequent Year (2026-27)	20,033,112.11	(2.99%)	No

Explanation:

(required if Yes)

Decrease in one-time expenditures associated with one-time revenue.

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

First Prior Year (2023-24)	49,786,622.00		
Budget Year (2024-25)	47,598,181.00	(4.40%)	No
1st Subsequent Year (2025-26)	43,270,185.65	(9.09%)	Yes
2nd Subsequent Year (2026-27)	42,901,669.29	(.85%)	No

Explanation:

(required if Yes)

Decrease in one-time expenditures associated with one-time revenue.

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)	151,676,845.00		
Budget Year (2024-25)	110,373,582.00	(27.23%)	Not Met
1st Subsequent Year (2025-26)	89,750,441.79	(18.68%)	Not Met
2nd Subsequent Year (2026-27)	90,787,220.26	1.16%	Met

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

First Prior Year (2023-24)	85,047,479.00		
Budget Year (2024-25)	69,819,745.00	(17.90%)	Not Met
1st Subsequent Year (2025-26)	63,920,158.31	(8.45%)	Met
2nd Subsequent Year (2026-27)	62,934,781.40	(1.54%)	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)

Expiring Federal Funds.

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

Expiring State Funds.

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

Expiring Local Funds.

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)

Decrease in one-time expenditures associated with one-time revenue.

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

Decrease in one-time expenditures associated with one-time revenue.

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)	373,096,581.00			
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 ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	373,096,581.00	11,192,897.43	12,110,617.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

☐ Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	16,000,000.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,730,832.00	0.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	30,336,060.07	58,251,484.92	37,125,035.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.03)	(.37)	0.00
	e. Available Reserves (Lines 1a through 1d)	39,066,892.04	58,251,484.55	53,125,035.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	291,027,723.17	340,125,362.79	410,173,493.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	291,027,723.17	340,125,362.79	410,173,493.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.4%	17.1%	13.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		4.5%	5.7%	4.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A	Status
Third Prior Year (2021-22)	8,096,387.97	179,830,968.65	N/A	Met
Second Prior Year (2022-23)	14,132,180.96	200,531,131.66	N/A	Met
First Prior Year (2023-24)	855,536.00	209,370,479.00	N/A	Met
Budget Year (2024-25) (Information only)	(14,783,171.00)	216,524,474.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	28,273,660.00	36,209,172.62	N/A	Met
Second Prior Year (2022-23)	45,876,584.00	44,200,345.59	3.7%	Not Met
First Prior Year (2023-24)	44,137,668.00	58,332,526.00	N/A	Met
Budget Year (2024-25) (Information only)	59,188,062.00			

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)

District had a decreased in expenditures than projected in 2022-23.

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)	252,345,936.00		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.)	13,953	14,079	13,726
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)	407,013,328.00	358,074,788.35	356,289,682.45
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)	407,013,328.00	358,074,788.35	356,289,682.45
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,210,399.84	10,742,243.65	10,688,690.47
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)		12,210,399.84	10,742,243.65	10,688,690.47

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)	22,863,497.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,320,044.00	10,711,532.00	10,644,295.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	9,221,350.00	19,985,945.46	4,973,833.16
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)	44,404,891.00	30,697,477.46	15,618,128.16
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.91%	8.57%	4.38%
District's Reserve Standard (Section 10B, Line 7):		12,210,399.84	10,742,243.65	10,688,690.47
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(52,401,855.00)			
Budget Year (2024-25)	(54,192,577.00)	1,790,722.00	3.4%	Met
1st Subsequent Year (2025-26)	(53,884,453.00)	(308,124.00)	(.6%)	Met
2nd Subsequent Year (2026-27)	(54,647,641.00)	763,188.00	1.4%	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)	400,000.00			
Budget Year (2024-25)	400,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	400,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	400,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

1a. 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)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	23	Bond and Interest Redevelopment	Bond and Interest Redevelopment Fund 7439	207,748,255
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Bank of America	7	Special Reserve Fund (40)	Special Reserve Fund (40)	5,792,380
Capital One Public 2003 (2003 E)	8	Special Reserve Fund (40)	Special Reserve Fund (40)	5,105,000
2014 Refunding COP	13	Special Reserve Fund (40)	Special Reserve Fund (40)	17,465,000
Community Bus Bank/Mega Bank	7.5	General Fund Utilities Savings	California Clean Energy (01)	5,166,208
Santander Bus Lease	5	General Fund Transportation	10 Bus Municipal Lease Agreement (01)	1,157,294
TOTAL:				242,434,137

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	19,159,369	15,234,885	15,773,046	16,306,771
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bank of America	848,688	848,365	1,151,858	1,084,591
Capital One Public 2003 (2003 E)	752,855	750,445	752,101	752,720
2014 Refunding COP	1,682,250	1,688,750	1,381,175	1,394,175
Community Bus Bank/Mega Bank	571,208	617,421	669,120	723,318
Santander Bus Lease	251,536	251,536	251,536	251,536
Total Annual Payments:	23,265,906	19,391,402	19,978,836	20,513,111
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div>Yes</div>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<div>No</div>		
	b. Do benefits continue past age 65?	<div>No</div>		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	<div>Subject to certificated and classified bargaining agreements.</div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Pay-as-you-go</div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		1,770,097	0	
4.	OPEB Liabilities			
	a. Total OPEB liability	79,504,468.00		
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	79,504,468.00		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	7/6/2022		
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	3,951,366.00	3,951,366.00	3,951,366.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,951,366.00	3,951,366.00	3,951,366.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,566,914.00	1,566,914.00	1,566,914.00
	d. Number of retirees receiving OPEB benefits	124.00	124.00	124.00

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

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

1

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

Yes

2

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

CVUSD purchases property and liability coverage from Riverside Schools Insurance Authority and Southern California Regional Excess Liability Fund Joint Powers Authorities. Both of these programs are funded based on actuarial studies by and independent firm, up to \$250,000 per occurrence for property and \$25,000,000 per occurrence for liability. The District is self insured for workers compensation coverage through the Protected Insurance Program for School and Community Colleges, a finite risk transfer pooling program. The District is also fully self-insured for dental and vision benefits.

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00

b. Unfunded liability for self-insurance programs

0.00

4.

Self-Insurance Contributions

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5,570,097.00	5,570,097.00	5,570,097.00
5,570,097.00	5,570,097.00	5,570,097.00

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1102	919	909	885

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.

Fiscal Year 2024-2025 Negotiations not Settled.

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	1,364,562		
		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			

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:

Certificated (Non-management) Step and Column Adjustments

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	1058	1238	1156	1156

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.

Fiscal Year 2024-2025 Negotiations not Settled.

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

799,723

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0 0 0

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Step and Column Adjustments

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

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	141	137	134	134

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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

Negotiations Not Settled

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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4. Amount included for any tentative salary schedule increases

0	0	0
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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

Yes
Jun 27, 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)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

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	253,177,590.00	0.00	253,177,590.00	246,497,943.00	0.00	246,497,943.00	-2.6%
2) Federal Revenue		8100-8299	450,000.00	80,775,621.00	81,225,621.00	450,000.00	43,896,437.00	44,346,437.00	-45.4%
3) Other State Revenue		8300-8599	8,170,280.00	50,877,649.00	59,047,929.00	8,155,937.00	46,986,906.00	55,142,843.00	-6.6%
4) Other Local Revenue		8600-8799	830,000.00	10,573,295.00	11,403,295.00	830,000.00	10,054,302.00	10,884,302.00	-4.6%
5) TOTAL, REVENUES			262,627,870.00	142,226,565.00	404,854,435.00	255,933,880.00	100,937,645.00	356,871,525.00	-11.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	88,537,031.00	47,092,334.00	135,629,365.00	89,266,373.00	57,928,573.00	147,194,946.00	8.5%
2) Classified Salaries		2000-2999	34,105,643.00	21,752,059.00	55,857,702.00	40,960,475.00	24,048,737.00	65,009,212.00	16.4%
3) Employee Benefits		3000-3999	60,755,156.00	48,369,053.00	109,124,209.00	65,942,224.00	56,085,902.00	122,028,126.00	11.8%
4) Books and Supplies		4000-4999	14,086,969.00	21,173,888.00	35,260,857.00	10,118,893.00	12,102,671.00	22,221,564.00	-37.0%
5) Services and Other Operating Expenditures		5000-5999	15,876,713.00	33,909,909.00	49,786,622.00	15,968,201.00	31,629,980.00	47,598,181.00	-4.4%
6) Capital Outlay		6000-6999	877,535.00	23,489,696.00	24,367,231.00	343,050.00	1,860,865.00	2,203,915.00	-91.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	822,745.00	0.00	822,745.00	868,958.00	900,000.00	1,768,958.00	115.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,691,313.00)	4,616,075.00	(1,075,238.00)	(6,943,700.00)	5,532,126.00	(1,411,574.00)	31.3%
9) TOTAL, EXPENDITURES			209,370,479.00	200,403,014.00	409,773,493.00	216,524,474.00	190,088,854.00	406,613,328.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,257,391.00	(58,176,449.00)	(4,919,058.00)	39,409,406.00	(89,151,209.00)	(49,741,803.00)	911.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(52,401,855.00)	52,401,855.00	0.00	(54,192,577.00)	54,192,577.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,401,855.00)	52,001,855.00	(400,000.00)	(54,192,577.00)	53,792,577.00	(400,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			855,536.00	(6,174,594.00)	(5,319,058.00)	(14,783,171.00)	(35,358,632.00)	(50,141,803.00)	842.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	58,332,526.00	78,931,557.00	137,264,083.00	59,188,062.00	72,756,963.00	131,945,025.00	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			58,332,526.00	78,931,557.00	137,264,083.00	59,188,062.00	72,756,963.00	131,945,025.00	-3.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,332,526.00	78,931,557.00	137,264,083.00	59,188,062.00	72,756,963.00	131,945,025.00	-3.9%
2) Ending Balance, June 30 (E + F1e)			59,188,062.00	72,756,963.00	131,945,025.00	44,404,891.00	37,398,331.00	81,803,222.00	-38.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	72,756,963.00	72,756,963.00	0.00	37,398,331.00	37,398,331.00	-48.6%
c) Committed									
Stabilization Arrangements		9750	16,000,000.00	0.00	16,000,000.00	22,863,497.00	0.00	22,863,497.00	42.9%
Other Commitments		9760	6,063,027.00	0.00	6,063,027.00	0.00	0.00	0.00	-100.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	12,320,044.00	0.00	12,320,044.00	New
Unassigned/Unappropriated Amount		9790	37,125,035.00	0.00	37,125,035.00	9,221,350.00	0.00	9,221,350.00	-75.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	59,188,062.00	72,756,960.00	131,945,022.00				
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				

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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			59,188,062.00	72,756,960.00	131,945,022.00				
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)			59,188,062.00	72,756,960.00	131,945,022.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	157,740,216.00	0.00	157,740,216.00	148,349,557.00	0.00	148,349,557.00	-6.0%
Education Protection Account State Aid - Current Year		8012	49,625,564.00	0.00	49,625,564.00	52,348,290.00	0.00	52,348,290.00	5.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	243,340.00	0.00	243,340.00	243,340.00	0.00	243,340.00	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	26,750,600.00	0.00	26,750,600.00	29,520,325.00	0.00	29,520,325.00	10.4%
Unsecured Roll Taxes		8042	1,331,600.00	0.00	1,331,600.00	1,331,600.00	0.00	1,331,600.00	0.0%
Prior Years' Taxes		8043	1,457,988.00	0.00	1,457,988.00	1,457,988.00	0.00	1,457,988.00	0.0%
Supplemental Taxes		8044	797,668.00	0.00	797,668.00	797,668.00	0.00	797,668.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,372,762.00)	0.00	(3,372,762.00)	(2,678,248.00)	0.00	(2,678,248.00)	-20.6%

DescriptionResource CodesObject Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	19,102,397.00	0.00	19,102,397.00	15,638,159.00	0.00	15,638,159.00	-18.1%
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			253,676,611.00	0.00	253,676,611.00	247,008,679.00	0.00	247,008,679.00	-2.6%
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	(499,021.00)	0.00	(499,021.00)	(510,736.00)	0.00	(510,736.00)	2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			253,177,590.00	0.00	253,177,590.00	246,497,943.00	0.00	246,497,943.00	-2.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,832,006.00	2,832,006.00	0.00	3,461,682.00	3,461,682.00	22.2%
Special Education Discretionary Grants		8182	0.00	439,347.00	439,347.00	0.00	43,182.00	43,182.00	-90.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,181,063.00	1,181,063.00	0.00	1,062,957.00	1,062,957.00	-10.0%
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		10,271,037.00	10,271,037.00		10,527,050.00	10,527,050.00	2.5%
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		1,740,188.00	1,740,188.00		1,220,194.00	1,220,194.00	-29.9%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		1,582,707.00	1,582,707.00		1,494,196.00	1,494,196.00	-5.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		4,969,004.00	4,969,004.00		3,796,139.00	3,796,139.00	-23.6%
Career and Technical Education	3500-3599	8290		272,285.00	272,285.00		190,026.00	190,026.00	-30.2%
All Other Federal Revenue	All Other	8290	450,000.00	57,487,984.00	57,937,984.00	450,000.00	22,101,011.00	22,551,011.00	-61.1%
TOTAL, FEDERAL REVENUE			450,000.00	80,775,621.00	81,225,621.00	450,000.00	43,896,437.00	44,346,437.00	-45.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	706,943.00	0.00	706,943.00	688,155.00	0.00	688,155.00	-2.7%
Lottery - Unrestricted and Instructional Materials		8560	2,503,191.00	1,157,976.00	3,661,167.00	2,507,636.00	1,041,472.00	3,549,108.00	-3.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,861,893.00	4,861,893.00		5,854,678.00	5,854,678.00	20.4%
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		2,540,480.00	2,540,480.00		1,965,102.00	1,965,102.00	-22.6%
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	4,960,146.00	42,317,300.00	47,277,446.00	4,960,146.00	38,125,654.00	43,085,800.00	-8.9%
TOTAL, OTHER STATE REVENUE			8,170,280.00	50,877,649.00	59,047,929.00	8,155,937.00	46,986,906.00	55,142,843.00	-6.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	230,000.00	0.00	230,000.00	230,000.00	0.00	230,000.00	0.0%
Interest		8660	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	400,000.00	600,754.00	1,000,754.00	400,000.00	0.00	400,000.00	-60.0%
Tuition		8710	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 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		9,972,541.00	9,972,541.00		10,054,302.00	10,054,302.00	0.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			830,000.00	10,573,295.00	11,403,295.00	830,000.00	10,054,302.00	10,884,302.00	-4.6%
TOTAL, REVENUES			262,627,870.00	142,226,565.00	404,854,435.00	255,933,880.00	100,937,645.00	356,871,525.00	-11.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	73,517,675.00	39,389,453.00	112,907,128.00	72,391,975.00	46,437,143.00	118,829,118.00	5.2%
Certificated Pupil Support Salaries		1200	3,555,258.00	3,154,548.00	6,709,806.00	4,223,768.00	2,915,437.00	7,139,205.00	6.4%
Certificated Supervisors' and Administrators' Salaries		1300	10,392,306.00	2,584,123.00	12,976,429.00	12,358,641.00	2,771,477.00	15,130,118.00	16.6%
Other Certificated Salaries		1900	1,071,792.00	1,964,210.00	3,036,002.00	291,989.00	5,804,516.00	6,096,505.00	100.8%
TOTAL, CERTIFICATED SALARIES			88,537,031.00	47,092,334.00	135,629,365.00	89,266,373.00	57,928,573.00	147,194,946.00	8.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,728,867.00	14,571,508.00	16,300,375.00	4,024,842.00	14,696,494.00	18,721,336.00	14.9%
Classified Support Salaries		2200	16,182,155.00	3,549,147.00	19,731,302.00	17,331,077.00	4,537,529.00	21,868,606.00	10.8%
Classified Supervisors' and Administrators' Salaries		2300	3,017,516.00	665,110.00	3,682,626.00	3,815,244.00	1,110,127.00	4,925,371.00	33.7%
Clerical, Technical and Office Salaries		2400	8,609,290.00	1,741,538.00	10,350,828.00	9,764,163.00	2,053,954.00	11,818,117.00	14.2%
Other Classified Salaries		2900	4,567,815.00	1,224,756.00	5,792,571.00	6,025,149.00	1,650,633.00	7,675,782.00	32.5%
TOTAL, CLASSIFIED SALARIES			34,105,643.00	21,752,059.00	55,857,702.00	40,960,475.00	24,048,737.00	65,009,212.00	16.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,823,136.00	20,418,283.00	37,241,419.00	16,895,152.00	23,027,756.00	39,922,908.00	7.2%
PERS		3201-3202	8,690,963.00	5,702,199.00	14,393,162.00	11,026,327.00	7,046,979.00	18,073,306.00	25.6%
OASDI/Medicare/Alternative		3301-3302	3,790,772.00	2,309,047.00	6,099,819.00	4,400,936.00	2,778,332.00	7,179,268.00	17.7%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	24,120,439.00	15,648,930.00	39,769,369.00	25,745,993.00	18,325,659.00	44,071,652.00	10.8%
Unemployment Insurance		3501-3502	165,311.00	40,104.00	205,415.00	65,133.00	41,001.00	106,134.00	-48.3%
Workers' Compensation		3601-3602	5,728,251.00	3,329,690.00	9,057,941.00	6,318,611.00	3,977,551.00	10,296,162.00	13.7%
OPEB, Allocated		3701-3702	527,573.00	296,451.00	824,024.00	554,763.00	349,083.00	903,846.00	9.7%
OPEB, Active Employees		3751-3752	908,711.00	624,349.00	1,533,060.00	935,309.00	539,541.00	1,474,850.00	-3.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			60,755,156.00	48,369,053.00	109,124,209.00	65,942,224.00	56,085,902.00	122,028,126.00	11.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	703,231.00	1,523,369.00	2,226,600.00	2,188,826.00	982,672.00	3,171,498.00	42.4%
Books and Other Reference Materials		4200	6,920.00	122,193.00	129,113.00	1,300.00	14,873.00	16,173.00	-87.5%
Materials and Supplies		4300	7,170,311.00	12,495,163.00	19,665,474.00	7,722,185.00	9,624,642.00	17,346,827.00	-11.8%
Noncapitalized Equipment		4400	6,206,507.00	7,033,163.00	13,239,670.00	206,582.00	1,480,484.00	1,687,066.00	-87.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,086,969.00	21,173,888.00	35,260,857.00	10,118,893.00	12,102,671.00	22,221,564.00	-37.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,136,173.00	2,136,173.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	1,055,061.00	3,177,677.00	4,232,738.00	573,828.00	1,246,145.00	1,819,973.00	-57.0%
Dues and Memberships		5300	106,336.00	13,145.00	119,481.00	56,066.00	800.00	56,866.00	-52.4%
Insurance		5400 - 5450	1,821,843.00	0.00	1,821,843.00	2,065,714.00	0.00	2,065,714.00	13.4%
Operations and Housekeeping Services		5500	6,425,571.00	135,050.00	6,560,621.00	6,299,000.00	131,000.00	6,430,000.00	-2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,603,624.00	1,163,165.00	2,766,789.00	1,406,409.00	501,095.00	1,907,504.00	-31.1%
Transfers of Direct Costs		5710	(1,680,522.00)	1,680,522.00	0.00	(2,232,221.00)	2,232,221.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,276.00)	611,848.00	606,572.00	(11,200.00)	93,648.00	82,448.00	-86.4%
Professional/Consulting Services and Operating Expenditures		5800	6,373,874.00	24,969,571.00	31,343,445.00	7,467,617.00	27,386,198.00	34,853,815.00	11.2%
Communications		5900	176,202.00	22,758.00	198,960.00	342,988.00	38,873.00	381,861.00	91.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,876,713.00	33,909,909.00	49,786,622.00	15,968,201.00	31,629,980.00	47,598,181.00	-4.4%
CAPITAL OUTLAY									
Land		6100	128,542.00	0.00	128,542.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	372,000.00	372,000.00	0.00	280,000.00	280,000.00	-24.7%
Buildings and Improvements of Buildings		6200	119,002.00	4,703,937.00	4,822,939.00	0.00	34,247.00	34,247.00	-99.3%
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	629,991.00	18,413,759.00	19,043,750.00	343,050.00	1,546,618.00	1,889,668.00	-90.1%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			877,535.00	23,489,696.00	24,367,231.00	343,050.00	1,860,865.00	2,203,915.00	-91.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	900,000.00	900,000.00	New
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	230,055.00	0.00	230,055.00	216,252.00	0.00	216,252.00	-6.0%
Other Debt Service - Principal		7439	592,690.00	0.00	592,690.00	652,706.00	0.00	652,706.00	10.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			822,745.00	0.00	822,745.00	868,958.00	900,000.00	1,768,958.00	115.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,616,075.00)	4,616,075.00	0.00	(5,532,126.00)	5,532,126.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(1,075,238.00)	0.00	(1,075,238.00)	(1,411,574.00)	0.00	(1,411,574.00)	31.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,691,313.00)	4,616,075.00	(1,075,238.00)	(6,943,700.00)	5,532,126.00	(1,411,574.00)	31.3%
TOTAL, EXPENDITURES			209,370,479.00	200,403,014.00	409,773,493.00	216,524,474.00	190,088,854.00	406,613,328.00	-0.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(52,401,855.00)	52,401,855.00	0.00	(54,192,577.00)	54,192,577.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(52,401,855.00)	52,401,855.00	0.00	(54,192,577.00)	54,192,577.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(52,401,855.00)	52,001,855.00	(400,000.00)	(54,192,577.00)	53,792,577.00	(400,000.00)	0.0%

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

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	253,177,590.00	0.00	253,177,590.00	246,497,943.00	0.00	246,497,943.00	-2.6%
2) Federal Revenue		8100-8299	450,000.00	80,775,621.00	81,225,621.00	450,000.00	43,896,437.00	44,346,437.00	-45.4%
3) Other State Revenue		8300-8599	8,170,280.00	50,877,649.00	59,047,929.00	8,155,937.00	46,986,906.00	55,142,843.00	-6.6%
4) Other Local Revenue		8600-8799	830,000.00	10,573,295.00	11,403,295.00	830,000.00	10,054,302.00	10,884,302.00	-4.6%
5) TOTAL, REVENUES			262,627,870.00	142,226,565.00	404,854,435.00	255,933,880.00	100,937,645.00	356,871,525.00	-11.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	121,244,433.00	140,105,722.00	261,350,155.00	127,711,938.00	140,808,595.00	268,520,533.00	2.7%
2) Instruction - Related Services	2000-2999		24,679,297.00	10,370,947.00	35,050,244.00	26,449,557.00	16,879,993.00	43,329,550.00	23.6%
3) Pupil Services	3000-3999		24,795,977.00	15,520,209.00	40,316,186.00	29,116,593.00	12,635,668.00	41,752,261.00	3.6%
4) Ancillary Services	4000-4999		100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
5) Community Services	5000-5999		1,243.00	0.00	1,243.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		18,547,368.00	5,266,733.00	23,814,101.00	13,160,509.00	5,615,611.00	18,776,120.00	-21.2%
8) Plant Services	8000-8999		19,179,416.00	29,139,403.00	48,318,819.00	19,116,919.00	13,248,987.00	32,365,906.00	-33.0%
9) Other Outgo	9000-9999		822,745.00	0.00	822,745.00	868,958.00	900,000.00	1,768,958.00	115.0%
10) TOTAL, EXPENDITURES			209,370,479.00	200,403,014.00	409,773,493.00	216,524,474.00	190,088,854.00	406,613,328.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			53,257,391.00	(58,176,449.00)	(4,919,058.00)	39,409,406.00	(89,151,209.00)	(49,741,803.00)	911.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(52,401,855.00)	52,401,855.00	0.00	(54,192,577.00)	54,192,577.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,401,855.00)	52,001,855.00	(400,000.00)	(54,192,577.00)	53,792,577.00	(400,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			855,536.00	(6,174,594.00)	(5,319,058.00)	(14,783,171.00)	(35,358,632.00)	(50,141,803.00)	842.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	58,332,526.00	78,931,557.00	137,264,083.00	59,188,062.00	72,756,963.00	131,945,025.00	-3.9%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,332,526.00	78,931,557.00	137,264,083.00	59,188,062.00	72,756,963.00	131,945,025.00	-3.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,332,526.00	78,931,557.00	137,264,083.00	59,188,062.00	72,756,963.00	131,945,025.00	-3.9%
2) Ending Balance, June 30 (E + F1e)			59,188,062.00	72,756,963.00	131,945,025.00	44,404,891.00	37,398,331.00	81,803,222.00	-38.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	72,756,963.00	72,756,963.00	0.00	37,398,331.00	37,398,331.00	-48.6%
c) Committed									
Stabilization Arrangements		9750	16,000,000.00	0.00	16,000,000.00	22,863,497.00	0.00	22,863,497.00	42.9%
Other Commitments (by Resource/Object)		9760	6,063,027.00	0.00	6,063,027.00	0.00	0.00	0.00	-100.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	12,320,044.00	0.00	12,320,044.00	New
Unassigned/Unappropriated Amount		9790	37,125,035.00	0.00	37,125,035.00	9,221,350.00	0.00	9,221,350.00	-75.2%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	20,087,902.00	20,087,902.00
6211	Literacy Coaches and Reading Specialists Grant Program	5,639,940.00	3,368,602.00
6266	Educator Effectiveness, FY 2021-22	2,468,000.00	898,330.00
6300	Lottery: Instructional Materials	395,471.00	395,471.00
6331	CA Community Schools Partnership Act - Planning Grant	200,000.00	10,577.00
6500	Special Education	1,136,305.00	1,136,305.00
6546	Mental Health-Related Services	1,569,865.00	47,619.00
6547	Special Education Early Intervention Preschool Grant	2,049,398.00	692,682.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,025,035.00	3,067,750.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,034,812.00	0.00
7311	Classified School Employee Professional Development Block Grant	82,682.00	1.00
7399	LCFF Equity Multiplier	204,206.00	0.00
7412	A-G Access/Success Grant	547,327.00	42,327.00
7413	A-G Learning Loss Mitigation Grant	257,157.00	80,115.00
7435	Learning Recovery Emergency Block Grant	28,037,745.00	3,938,747.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	609,427.00	0.00
9010	Other Restricted Local	5,411,691.00	3,631,903.00
Total, Restricted Balance		72,756,963.00	37,398,331.00

All Other Funds

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	874,862.97	874,862.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			874,862.97	874,862.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			874,862.97	874,862.97	0.0%
2) Ending Balance, June 30 (E + F1e)			874,862.97	874,862.97	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	874,862.97	874,862.97	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	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	874,862.97	874,862.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			874,862.97	874,862.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			874,862.97	874,862.97	0.0%
2) Ending Balance, June 30 (E + F1e)			874,862.97	874,862.97	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	874,862.97	874,862.97	0.0%
c) Committed					

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

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
8210	Student Activity Funds	874,862.97	874,862.97
Total, Restricted Balance		874,862.97	874,862.97

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	746,085.00	746,085.00	0.0%
3) Other State Revenue		8300-8599	2,523,048.00	3,019,147.00	19.7%
4) Other Local Revenue		8600-8799	63,775.00	10,000.00	-84.3%
5) TOTAL, REVENUES			3,332,908.00	3,775,232.00	13.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,850,679.00	2,020,168.00	9.2%
2) Classified Salaries		2000-2999	530,186.00	542,979.00	2.4%
3) Employee Benefits		3000-3999	955,160.00	943,618.00	-1.2%
4) Books and Supplies		4000-4999	97,627.00	102,710.00	5.2%
5) Services and Other Operating Expenditures		5000-5999	205,054.00	89,385.00	-56.4%
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	126,526.00	136,757.00	8.1%
9) TOTAL, EXPENDITURES			3,765,232.00	3,835,617.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(432,324.00)	(60,385.00)	-86.0%
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)			(432,324.00)	(60,385.00)	-86.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,001,196.00	568,872.00	-43.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,001,196.00	568,872.00	-43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,001,196.00	568,872.00	-43.2%
2) Ending Balance, June 30 (E + F1e)			568,872.00	508,487.00	-10.6%
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	492,233.00	421,848.00	-14.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	86,639.00	New
d) Assigned					
Other Assignments		9780	76,639.00	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	568,872.00		
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			568,872.00		
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)			568,872.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	746,085.00	746,085.00	0.0%
TOTAL, FEDERAL REVENUE			746,085.00	746,085.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,375,798.00	2,871,897.00	20.9%
All Other State Revenue	All Other	8590	147,250.00	147,250.00	0.0%
TOTAL, OTHER STATE REVENUE			2,523,048.00	3,019,147.00	19.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	33,775.00	10,000.00	-70.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,000.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			63,775.00	10,000.00	-84.3%
TOTAL, REVENUES			3,332,908.00	3,775,232.00	13.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,536,263.00	1,684,144.00	9.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	150,590.00	160,956.00	6.9%
Certificated Supervisors' and Administrators' Salaries		1300	163,826.00	175,068.00	6.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,850,679.00	2,020,168.00	9.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	52,092.00	43,865.00	-15.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	363,645.00	392,734.00	8.0%
Other Classified Salaries		2900	114,449.00	106,380.00	-7.1%
TOTAL, CLASSIFIED SALARIES			530,186.00	542,979.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	426,412.00	401,704.00	-5.8%
PERS		3201-3202	104,400.00	127,236.00	21.9%
OASDI/Medicare/Alternative		3301-3302	63,351.00	64,644.00	2.0%
Health and Welfare Benefits		3401-3402	220,199.00	205,830.00	-6.5%
Unemployment Insurance		3501-3502	1,216.00	1,281.00	5.3%
Workers' Compensation		3601-3602	120,375.00	124,364.00	3.3%
OPEB, Allocated		3701-3702	10,671.00	10,920.00	2.3%
OPEB, Active Employees		3751-3752	8,536.00	7,639.00	-10.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			955,160.00	943,618.00	-1.2%
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	86,823.00	100,689.00	16.0%
Noncapitalized Equipment		4400	10,804.00	2,021.00	-81.3%
TOTAL, BOOKS AND SUPPLIES			97,627.00	102,710.00	5.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,100.00	1,000.00	-83.6%
Dues and Memberships		5300	1,300.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,887.00	5,000.00	-57.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	481.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	181,700.00	83,385.00	-54.1%
Communications		5900	3,586.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			205,054.00	89,385.00	-56.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	126,526.00	136,757.00	8.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			126,526.00	136,757.00	8.1%
TOTAL, EXPENDITURES			3,765,232.00	3,835,617.00	1.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	746,085.00	746,085.00	0.0%
3) Other State Revenue		8300-8599	2,523,048.00	3,019,147.00	19.7%
4) Other Local Revenue		8600-8799	63,775.00	10,000.00	-84.3%
5) TOTAL, REVENUES			3,332,908.00	3,775,232.00	13.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,398,813.00	2,421,126.00	0.9%
2) Instruction - Related Services	2000-2999		930,791.00	979,328.00	5.2%
3) Pupil Services	3000-3999		206,485.00	220,364.00	6.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		126,526.00	136,757.00	8.1%
8) Plant Services	8000-8999		102,617.00	78,042.00	-23.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,765,232.00	3,835,617.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(432,324.00)	(60,385.00)	-86.0%
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)			(432,324.00)	(60,385.00)	-86.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,001,196.00	568,872.00	-43.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,001,196.00	568,872.00	-43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,001,196.00	568,872.00	-43.2%
2) Ending Balance, June 30 (E + F1e)			568,872.00	508,487.00	-10.6%
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	492,233.00	421,848.00	-14.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	86,639.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	76,639.00	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
6371		CalWORKs for ROCP or Adult Education	278,130.00	278,130.00
6391		Adult Education Program	214,103.00	143,718.00
Total, Restricted Balance			492,233.00	421,848.00

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	3,657,117.00	3,152,964.00	-13.8%
3) Other State Revenue		8300-8599	3,933,488.00	3,697,155.00	-6.0%
4) Other Local Revenue		8600-8799	41,208.00	0.00	-100.0%
5) TOTAL, REVENUES			7,631,813.00	6,850,119.00	-10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,356,701.00	1,312,442.00	-3.3%
2) Classified Salaries		2000-2999	2,122,021.00	2,325,829.00	9.6%
3) Employee Benefits		3000-3999	2,054,386.00	2,345,467.00	14.2%
4) Books and Supplies		4000-4999	1,111,252.00	681,411.00	-38.7%
5) Services and Other Operating Expenditures		5000-5999	528,509.00	201,885.00	-61.8%
6) Capital Outlay		6000-6999	166,583.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	132,664.00	226,077.00	70.4%
9) TOTAL, EXPENDITURES			7,472,116.00	7,093,111.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			159,697.00	(242,992.00)	-252.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			159,697.00	(242,992.00)	-252.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,595.00	268,292.00	147.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,595.00	268,292.00	147.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,595.00	268,292.00	147.1%
2) Ending Balance, June 30 (E + F1e)			268,292.00	25,300.00	-90.6%
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	268,292.00	25,300.00	-90.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	268,292.00		
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			268,292.00		
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)			268,292.00		
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	3,657,117.00	3,152,964.00	-13.8%
TOTAL, FEDERAL REVENUE			3,657,117.00	3,152,964.00	-13.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,338,469.00	2,756,997.00	17.9%
All Other State Revenue	All Other	8590	1,595,019.00	940,158.00	-41.1%
TOTAL, OTHER STATE REVENUE			3,933,488.00	3,697,155.00	-6.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	41,208.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,208.00	0.00	-100.0%
TOTAL, REVENUES			7,631,813.00	6,850,119.00	-10.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,356,701.00	1,312,442.00	-3.3%
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			1,356,701.00	1,312,442.00	-3.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,523,004.00	1,571,978.00	3.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	172,819.00	198,221.00	14.7%
Other Classified Salaries		2900	426,198.00	555,630.00	30.4%
TOTAL, CLASSIFIED SALARIES			2,122,021.00	2,325,829.00	9.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	54,995.00	282,309.00	413.3%
PERS		3201-3202	574,892.00	665,697.00	15.8%
OASDI/Medicare/Alternative		3301-3302	176,598.00	207,701.00	17.6%
Health and Welfare Benefits		3401-3402	1,066,821.00	961,468.00	-9.9%
Unemployment Insurance		3501-3502	1,648.00	1,825.00	10.7%
Workers' Compensation		3601-3602	114,570.00	176,529.00	54.1%
OPEB, Allocated		3701-3702	25,656.00	15,499.00	-39.6%
OPEB, Active Employees		3751-3752	39,206.00	34,439.00	-12.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,054,386.00	2,345,467.00	14.2%
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	753,284.00	570,722.00	-24.2%
Noncapitalized Equipment		4400	357,968.00	110,689.00	-69.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,111,252.00	681,411.00	-38.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,074.00	32,865.00	72.3%
Dues and Memberships		5300	500.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	58,995.00	66,681.00	13.0%
Professional/Consulting Services and Operating Expenditures		5800	439,640.00	102,239.00	-76.7%
Communications		5900	300.00	100.00	-66.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			528,509.00	201,885.00	-61.8%
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	166,583.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			166,583.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	132,664.00	226,077.00	70.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			132,664.00	226,077.00	70.4%
TOTAL, EXPENDITURES			7,472,116.00	7,093,111.00	-5.1%
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	3,657,117.00	3,152,964.00	-13.8%
3) Other State Revenue		8300-8599	3,933,488.00	3,697,155.00	-6.0%
4) Other Local Revenue		8600-8799	41,208.00	0.00	-100.0%
5) TOTAL, REVENUES			7,631,813.00	6,850,119.00	-10.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,758,473.00	6,078,217.00	-10.1%
2) Instruction - Related Services	2000-2999		286,090.00	332,061.00	16.1%
3) Pupil Services	3000-3999		294,889.00	456,756.00	54.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		132,664.00	226,077.00	70.4%
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			7,472,116.00	7,093,111.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			159,697.00	(242,992.00)	-252.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			159,697.00	(242,992.00)	-252.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,595.00	268,292.00	147.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,595.00	268,292.00	147.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,595.00	268,292.00	147.1%
2) Ending Balance, June 30 (E + F1e)			268,292.00	25,300.00	-90.6%
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	268,292.00	25,300.00	-90.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2023-24 Estimated Actuals	2024-25 Budget
Resource		Description			
6130		Child Development: Center-Based Reserve Account		25,300.00	25,300.00
7810		Other Restricted State		242,992.00	0.00
Total, Restricted Balance				268,292.00	25,300.00

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	14,890,604.00	14,667,009.00	-1.5%
3) Other State Revenue		8300-8599	2,860,607.00	2,811,238.00	-1.7%
4) Other Local Revenue		8600-8799	452,745.00	512,000.00	13.1%
5) TOTAL, REVENUES			18,203,956.00	17,990,247.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,067,946.00	6,456,738.00	6.4%
3) Employee Benefits		3000-3999	4,627,387.00	4,972,827.00	7.5%
4) Books and Supplies		4000-4999	6,700,205.00	5,416,167.00	-19.2%
5) Services and Other Operating Expenditures		5000-5999	(150,106.00)	166,963.00	-211.2%
6) Capital Outlay		6000-6999	4,250.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	816,048.00	1,048,740.00	28.5%
9) TOTAL, EXPENDITURES			18,065,730.00	18,061,435.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			138,226.00	(71,188.00)	-151.5%
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)			138,226.00	(71,188.00)	-151.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,491,735.00	5,629,961.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,491,735.00	5,629,961.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,491,735.00	5,629,961.00	2.5%
2) Ending Balance, June 30 (E + F1e)			5,629,961.00	5,558,773.00	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,596,246.00	5,525,058.00	-1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	33,715.00	33,715.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,629,961.00		
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			5,629,961.00		
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)			5,629,961.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,890,604.00	14,667,009.00	-1.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,890,604.00	14,667,009.00	-1.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,860,607.00	2,811,238.00	-1.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,860,607.00	2,811,238.00	-1.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	452,745.00	512,000.00	13.1%
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%
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			452,745.00	512,000.00	13.1%
TOTAL, REVENUES			18,203,956.00	17,990,247.00	-1.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,422,951.00	5,753,834.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	484,539.00	535,620.00	10.5%
Clerical, Technical and Office Salaries		2400	160,456.00	167,284.00	4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,067,946.00	6,456,738.00	6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,456,201.00	1,644,292.00	12.9%
OASDI/Medicare/Alternative		3301-3302	444,372.00	482,028.00	8.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	2,326,485.00	2,418,342.00	3.9%
Unemployment Insurance		3501-3502	3,022.00	3,231.00	6.9%
Workers' Compensation		3601-3602	286,712.00	313,279.00	9.3%
OPEB, Allocated		3701-3702	25,730.00	27,508.00	6.9%
OPEB, Active Employees		3751-3752	84,865.00	84,147.00	-0.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,627,387.00	4,972,827.00	7.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	869,977.00	691,801.00	-20.5%
Noncapitalized Equipment		4400	14,900.00	3,000.00	-79.9%
Food		4700	5,815,328.00	4,721,366.00	-18.8%
TOTAL, BOOKS AND SUPPLIES			6,700,205.00	5,416,167.00	-19.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,250.00	2,600.00	15.6%
Dues and Memberships		5300	5,000.00	2,500.00	-50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,735.00	24,932.00	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	350,502.00	180,785.00	-48.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(666,048.00)	(149,129.00)	-77.6%
Professional/Consulting Services and Operating Expenditures		5800	131,605.00	102,175.00	-22.4%
Communications		5900	1,850.00	3,100.00	67.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(150,106.00)	166,963.00	-211.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	4,250.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,250.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	816,048.00	1,048,740.00	28.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			816,048.00	1,048,740.00	28.5%
TOTAL, EXPENDITURES			18,065,730.00	18,061,435.00	0.0%
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	14,890,604.00	14,667,009.00	-1.5%
3) Other State Revenue		8300-8599	2,860,607.00	2,811,238.00	-1.7%
4) Other Local Revenue		8600-8799	452,745.00	512,000.00	13.1%
5) TOTAL, REVENUES			18,203,956.00	17,990,247.00	-1.2%
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		17,224,947.00	16,987,763.00	-1.4%
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		816,048.00	1,048,740.00	28.5%
8) Plant Services	8000-8999		24,735.00	24,932.00	0.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,065,730.00	18,061,435.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			138,226.00	(71,188.00)	-151.5%
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)			138,226.00	(71,188.00)	-151.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,491,735.00	5,629,961.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,491,735.00	5,629,961.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,491,735.00	5,629,961.00	2.5%
2) Ending Balance, June 30 (E + F1e)			5,629,961.00	5,558,773.00	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,596,246.00	5,525,058.00	-1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	33,715.00	33,715.00	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)	2,215,486.00	2,215,486.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2,553,294.00	2,553,294.00
5330	Child Nutrition: Summer Food Service Program Operations	231,579.00	231,579.00
5810	Other Restricted Federal	5,814.00	5,814.00
7033	Child Nutrition: School Food Best Practices Apportionment	518,885.00	518,885.00
9010	Other Restricted Local	71,188.00	0.00
Total, Restricted Balance		5,596,246.00	5,525,058.00

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	42,070.00	0.00	-100.0%
5) TOTAL, REVENUES			42,070.00	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	1,480,707.00	465,582.00	-68.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,480,707.00	465,582.00	-68.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,438,637.00)	(465,582.00)	-67.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	400,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,038,637.00)	(65,582.00)	-93.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,104,219.00	65,582.00	-94.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,104,219.00	65,582.00	-94.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,104,219.00	65,582.00	-94.1%
2) Ending Balance, June 30 (E + F1e)			65,582.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	65,582.00	0.00	-100.0%
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	65,582.00		
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			65,582.00		
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)			65,582.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,969.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	26,101.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,070.00	0.00	-100.0%
TOTAL, REVENUES			42,070.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	1,480,707.00	465,582.00	-68.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,480,707.00	465,582.00	-68.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,480,707.00	465,582.00	-68.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	400,000.00	400,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			400,000.00	400,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,070.00	0.00	-100.0%
5) TOTAL, REVENUES			42,070.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,480,707.00	465,582.00	-68.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,480,707.00	465,582.00	-68.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,438,637.00)	(465,582.00)	-67.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	400,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,038,637.00)	(65,582.00)	-93.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,104,219.00	65,582.00	-94.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,104,219.00	65,582.00	-94.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,104,219.00	65,582.00	-94.1%
2) Ending Balance, June 30 (E + F1e)			65,582.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	65,582.00	0.00	-100.0%
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	1,835,046.00	250,000.00	-86.4%
5) TOTAL, REVENUES			1,835,046.00	250,000.00	-86.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	189,199.00	139,337.00	-26.4%
3) Employee Benefits		3000-3999	104,698.00	79,286.00	-24.3%
4) Books and Supplies		4000-4999	0.00	3,295.00	New
5) Services and Other Operating Expenditures		5000-5999	1,586,410.00	192,975.00	-87.8%
6) Capital Outlay		6000-6999	21,041,892.00	3,834,819.00	-81.8%
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			22,922,199.00	4,249,712.00	-81.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,087,153.00)	(3,999,712.00)	-81.0%
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)			(21,087,153.00)	(3,999,712.00)	-81.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,505,400.00	13,418,247.00	-61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,505,400.00	13,418,247.00	-61.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,505,400.00	13,418,247.00	-61.1%
2) Ending Balance, June 30 (E + F1e)			13,418,247.00	9,418,535.00	-29.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,418,247.00	9,418,535.00	-29.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,418,247.00		
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			13,418,247.00		
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)			13,418,247.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,100,000.00	250,000.00	-77.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	735,046.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,835,046.00	250,000.00	-86.4%
TOTAL, REVENUES			1,835,046.00	250,000.00	-86.4%
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	149,771.00	139,337.00	-7.0%
Clerical, Technical and Office Salaries		2400	39,428.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			189,199.00	139,337.00	-26.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	49,232.00	38,736.00	-21.3%
OASDI/Medicare/Alternative		3301-3302	14,175.00	10,659.00	-24.8%
Health and Welfare Benefits		3401-3402	30,199.00	21,701.00	-28.1%
Unemployment Insurance		3501-3502	102.00	70.00	-31.4%
Workers' Compensation		3601-3602	8,818.00	6,761.00	-23.3%
OPEB, Allocated		3701-3702	794.00	594.00	-25.2%
OPEB, Active Employees		3751-3752	1,378.00	765.00	-44.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			104,698.00	79,286.00	-24.3%
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	3,295.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	3,295.00	New
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	1,586,410.00	192,975.00	-87.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,586,410.00	192,975.00	-87.8%
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	10,105,515.00	855,029.00	-91.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,936,377.00	2,979,790.00	-72.8%
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			21,041,892.00	3,834,819.00	-81.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,922,199.00	4,249,712.00	-81.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,835,046.00	250,000.00	-86.4%
5) TOTAL, REVENUES			1,835,046.00	250,000.00	-86.4%
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		22,922,199.00	4,249,712.00	-81.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,922,199.00	4,249,712.00	-81.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(21,087,153.00)	(3,999,712.00)	-81.0%
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)			(21,087,153.00)	(3,999,712.00)	-81.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,505,400.00	13,418,247.00	-61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,505,400.00	13,418,247.00	-61.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,505,400.00	13,418,247.00	-61.1%
2) Ending Balance, June 30 (E + F1e)			13,418,247.00	9,418,535.00	-29.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,418,247.00	9,418,535.00	-29.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	13,418,247.00	9,418,535.00
Total, Restricted Balance		13,418,247.00	9,418,535.00

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	3,414,958.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	19,216.00	800.00	-95.8%
5) TOTAL, REVENUES			3,434,174.00	800.00	-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	186,207.00	New
6) Capital Outlay		6000-6999	2,500,000.00	942,052.00	-62.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,500,000.00	1,128,259.00	-54.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			934,174.00	(1,127,459.00)	-220.7%
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)			934,174.00	(1,127,459.00)	-220.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	193,285.00	1,127,459.00	483.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			193,285.00	1,127,459.00	483.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			193,285.00	1,127,459.00	483.3%
2) Ending Balance, June 30 (E + F1e)			1,127,459.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,127,459.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,127,459.00		
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			1,127,459.00		
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)			1,127,459.00		
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	3,414,958.00	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			3,414,958.00	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	15,100.00	800.00	-94.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,116.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,216.00	800.00	-95.8%
TOTAL, REVENUES			3,434,174.00	800.00	-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	186,207.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	186,207.00	New
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	2,500,000.00	942,052.00	-62.3%
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			2,500,000.00	942,052.00	-62.3%
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			2,500,000.00	1,128,259.00	-54.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,414,958.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	19,216.00	800.00	-95.8%
5) TOTAL, REVENUES			3,434,174.00	800.00	-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		2,500,000.00	1,128,259.00	-54.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,500,000.00	1,128,259.00	-54.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			934,174.00	(1,127,459.00)	-220.7%
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)			934,174.00	(1,127,459.00)	-220.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	193,285.00	1,127,459.00	483.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			193,285.00	1,127,459.00	483.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			193,285.00	1,127,459.00	483.3%
2) Ending Balance, June 30 (E + F1e)			1,127,459.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,127,459.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
7710		State School Facilities Projects	1,127,459.00	0.00
Total, Restricted Balance			1,127,459.00	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	8,039,000.00	7,350,000.00	-8.6%
5) TOTAL, REVENUES			8,039,000.00	7,350,000.00	-8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,756,217.00	10,400.00	-99.4%
6) Capital Outlay		6000-6999	2,651,746.00	276,499.00	-89.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,283,794.00	3,287,560.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,691,757.00	3,574,459.00	-53.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			347,243.00	3,775,541.00	987.3%
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 FUND BALANCE (C + D4)			347,243.00	3,775,541.00	987.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,591,402.00	18,938,645.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,591,402.00	18,938,645.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,591,402.00	18,938,645.00	1.9%
2) Ending Balance, June 30 (E + F1e)			18,938,645.00	22,714,186.00	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	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	18,938,645.00	22,714,186.00	19.9%
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	18,938,645.00		
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			18,938,645.00		
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)			18,938,645.00		
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	7,389,000.00	6,700,000.00	-9.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	650,000.00	650,000.00	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			8,039,000.00	7,350,000.00	-8.6%
TOTAL, REVENUES			8,039,000.00	7,350,000.00	-8.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,756,217.00	10,400.00	-99.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,756,217.00	10,400.00	-99.4%
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	2,383,685.00	276,499.00	-88.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	268,061.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,651,746.00	276,499.00	-89.6%
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	1,047,794.00	976,560.00	-6.8%
Other Debt Service - Principal		7439	2,236,000.00	2,311,000.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,283,794.00	3,287,560.00	0.1%
TOTAL, EXPENDITURES			7,691,757.00	3,574,459.00	-53.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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		2024-25	Percent
			Estimated	Actuals	Budget	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	8,039,000.00	7,350,000.00	-8.6%
5) TOTAL, REVENUES			8,039,000.00	7,350,000.00	-8.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,407,963.00	286,899.00	-93.5%
9) Other Outgo	9000-9999	Except 7600-7699	3,283,794.00	3,287,560.00	0.1%
10) TOTAL, EXPENDITURES			7,691,757.00	3,574,459.00	-53.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			347,243.00	3,775,541.00	987.3%
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 FUND BALANCE (C + D4)			347,243.00	3,775,541.00	987.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,591,402.00	18,938,645.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,591,402.00	18,938,645.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,591,402.00	18,938,645.00	1.9%
2) Ending Balance, June 30 (E + F1e)			18,938,645.00	22,714,186.00	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	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	18,938,645.00	22,714,186.00	19.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	23,629,612.00	23,629,612.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,629,612.00	23,629,612.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,629,612.00	23,629,612.00	0.0%
2) Ending Balance, June 30 (E + F1e)			23,629,612.00	23,629,612.00	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	23,629,612.00	23,629,612.00	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					
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	23,629,612.00	23,629,612.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,629,612.00	23,629,612.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,629,612.00	23,629,612.00	0.0%
2) Ending Balance, June 30 (E + F1e)			23,629,612.00	23,629,612.00	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	23,629,612.00	23,629,612.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	23,629,612.00	23,629,612.00
Total, Restricted Balance		23,629,612.00	23,629,612.00

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	4,774,600.00	4,818,146.00	0.9%
5) TOTAL, REVENUES			4,774,600.00	4,818,146.00	0.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,184,721.00	1,770,097.00	-19.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,685,398.00	3,800,000.00	3.1%
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			5,870,119.00	5,570,097.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,095,519.00)	(751,951.00)	-31.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,095,519.00)	(751,951.00)	-31.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,870,122.00	4,774,603.00	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,870,122.00	4,774,603.00	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,870,122.00	4,774,603.00	-18.7%
2) Ending Net Position, June 30 (E + F1e)			4,774,603.00	4,022,652.00	-15.7%
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	4,774,603.00	4,022,652.00	-15.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,774,603.00		
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			4,774,603.00		
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)			4,774,603.00		
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	0.00	0.00	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	4,774,600.00	4,818,146.00	0.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,774,600.00	4,818,146.00	0.9%
TOTAL, REVENUES			4,774,600.00	4,818,146.00	0.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	427,984.00	378,938.00	-11.5%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,744,937.00	1,375,852.00	-21.2%
OPEB, Active Employees		3751-3752	11,800.00	15,307.00	29.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,184,721.00	1,770,097.00	-19.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,685,398.00	3,800,000.00	3.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,685,398.00	3,800,000.00	3.1%
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			5,870,119.00	5,570,097.00	-5.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,774,600.00	4,818,146.00	0.9%
5) TOTAL, REVENUES			4,774,600.00	4,818,146.00	0.9%
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		5,870,119.00	5,570,097.00	-5.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,870,119.00	5,570,097.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,095,519.00)	(751,951.00)	-31.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,095,519.00)	(751,951.00)	-31.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,870,122.00	4,774,603.00	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,870,122.00	4,774,603.00	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,870,122.00	4,774,603.00	-18.7%
2) Ending Net Position, June 30 (E + F1e)			4,774,603.00	4,022,652.00	-15.7%
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	4,774,603.00	4,022,652.00	-15.7%

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

Supplemental Forms

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)	14,555.24	14,202.31	14,555.24	13,952.60	13,849.15	13,952.64
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)	14,555.24	14,202.31	14,555.24	13,952.60	13,849.15	13,952.64
5. District Funded County Program ADA						
a. County Community Schools	53.43	53.43	53.43	53.43	53.43	53.43
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)	53.43	53.43	53.43	53.43	53.43	53.43
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,608.67	14,255.74	14,608.67	14,006.03	13,902.58	14,006.07
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 27, 2024

For additional information on this certification, please contact:

Name: Lawrence Luna
Title: Director of Risk Management
Telephone: 760-848-1108
E-mail: lawrence.luna@cvusd.us

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

33 73676 0000000
Form CEB
F8BMTF46S6(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	147,194,946.00	301	357,285.00	303	146,837,661.00	305	1,653,703.00		307	145,183,958.00	309
2000 - Classified Salaries	65,009,212.00	311	76,875.00	313	64,932,337.00	315	10,304,379.00		317	54,627,958.00	319
3000 - Employee Benefits	122,028,126.00	321	1,091,849.00	323	120,936,277.00	325	7,598,734.00		327	113,337,543.00	329
4000 - Books, Supplies Equip Replace. (6500)	22,221,564.00	331	17,972.00	333	22,203,592.00	335	6,594,307.00		337	15,609,285.00	339
5000 - Services. . . & 7300 - Indirect Costs	46,186,607.00	341	4,249.00	343	46,182,358.00	345	3,222,664.00		347	42,959,694.00	349
TOTAL					401,092,225.00	365	TOTAL			371,718,438.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	217,877,553.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	293,210.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	2,542,821.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	215,041,522.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	57.85%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	57.85%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	371,718,438.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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

33 73676 0000000
Form SIAB
F8BMTF46S6(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	82,448.00	0.00	0.00	(1,411,574.00)				
Other Sources/Uses Detail					0.00	400,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	136,757.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	66,681.00	0.00	226,077.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(149,129.00)	1,048,740.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
TOTALS	149,129.00	(149,129.00)	1,411,574.00	(1,411,574.00)	400,000.00	400,000.00		

Coachella Valley Unified (73676) - 2024-2025 Adopted Budget				6/27/2024				
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
General Assumptions								
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	16,700	16,532	16,119	15,720	15,331	14,952	14,582	14,222
Unduplicated Pupil Count (UPC)	15,325	15,483	15,212	14,948	14,688	14,433	14,182	13,936
Unduplicated Pupil Percentage (UPP)	92.88%	93.28%	93.25%	94.36%	95.08%	95.79%	96.52%	97.25%
Current Year LCFF Average Daily Attendance (ADA)	15,732.81	14,729.71	14,608.67	14,006.07	13,659.27	13,321.09	12,991.31	12,669.73
Funded LCFF ADA	16,747.81	16,392.53	15,705.07	14,981.62	14,408.50	14,052.79	13,623.59	13,285.34
LCFF ADA Funding Method	Prior Yr	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
NSS ADA Funding Method(s)								
LCFF Entitlement Summary								
Base Grant	\$145,488,590	\$161,437,550	\$167,484,770	\$161,498,570	\$159,807,223	\$160,661,869	\$160,993,570	\$162,164,643
Grade Span Adjustment	5,549,312	6,159,069	6,395,670	6,192,948	6,128,827	6,161,614	6,160,315	6,200,948
<i>Adjusted Base Grant</i>	\$151,037,902	\$167,596,619	\$173,880,440	\$167,691,518	\$165,936,050	\$166,823,483	\$167,153,885	\$168,365,591
Supplemental Grant	28,056,800	31,266,825	32,428,702	31,646,743	31,554,399	31,960,042	32,267,386	32,747,106
Concentration Grant	37,188,552	41,701,391	43,231,025	42,902,197	43,229,659	44,230,744	45,111,490	46,237,401
Total Base, Supplemental and Concentration Grant	\$216,283,254	\$240,564,835	\$249,540,167	\$242,240,458	\$240,720,108	\$243,014,269	\$244,532,761	\$247,350,098
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-on: Home-to-School Transportation	3,023,883	3,023,883	3,272,446	3,307,461	3,404,370	3,509,225	3,625,029	3,744,292
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	659,255	939,835	950,024	977,811	1,008,069	1,041,414	1,075,685
Total Allowance and Add-On Amounts	\$3,023,883	\$3,683,138	\$4,212,281	\$4,257,485	\$4,382,181	\$4,517,294	\$4,666,443	\$4,819,977
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$219,307,137	\$244,247,973	\$253,752,448	\$246,497,943	\$245,102,289	\$247,531,563	\$249,199,204	\$252,170,075
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 219,307,137	\$ 244,247,973	\$ 253,752,448	\$ 246,497,943	\$ 245,102,289	\$ 247,531,563	\$ 249,199,204	\$ 252,170,075
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 13,095	\$ 14,900	\$ 16,157	\$ 16,453	\$ 17,011	\$ 17,614	\$ 18,292	\$ 18,981
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	219,307,137	244,247,973	253,752,448	246,497,943	245,102,289	247,531,563	249,199,204	252,170,075
LCFF Sources Summary								
Funding Source Summary								
Local Revenue (net of In-Lieu of Property Taxes)	\$ 39,419,837	\$ 45,847,820	\$ 45,823,252	\$ 45,800,096	\$ 45,780,129	\$ 45,766,932	\$ 45,750,105	\$ 45,736,092
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 63,552,063	\$ 13,798,788	\$ 54,295,231	\$ 52,348,290	\$ 51,820,860	\$ 52,098,187	\$ 52,173,751	\$ 52,552,249
Net State Aid (excludes Additional State Aid)	\$ 116,335,237	\$ 184,601,365	\$ 153,633,965	\$ 148,349,557	\$ 147,501,300	\$ 149,666,444	\$ 151,275,348	\$ 153,881,734
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 219,307,137	\$ 244,247,973	\$ 253,752,448	\$ 246,497,943	\$ 245,102,289	\$ 247,531,563	\$ 249,199,204	\$ 252,170,075
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$ 116,335,237	\$ 184,601,365	\$ 153,633,965	\$ 148,349,557	\$ 147,501,300	\$ 149,666,444	\$ 151,275,348	\$ 153,881,734
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 63,552,063	\$ 13,798,788	\$ 54,295,231	\$ 52,348,290	\$ 51,820,860	\$ 52,098,187	\$ 52,173,751	\$ 52,552,249
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ (8,284,389)	\$ (9,256,197)	\$ 108,716	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Property Taxes (Object 8021 to 8089)	\$ 39,803,449	\$ 46,310,831	\$ 46,310,831	\$ 46,310,832	\$ 46,310,832	\$ 46,310,832	\$ 46,310,832	\$ 46,310,832
In-Lieu of Property Taxes (Object Code 8096)	(383,612)	(463,011)	(487,579)	(510,736)	(530,703)	(543,900)	(560,727)	(574,740)

Coachella Valley Unified (73676) - 2024-2025 Adopted Budget				6/27/2024					
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 219,307,137	\$ 244,247,973	\$ 253,752,448	\$ 246,497,943	\$ 245,102,289	\$ 247,531,563	\$ 249,199,204	\$ 252,170,075	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 219,307,137	\$ 244,247,973	\$ 253,752,448	\$ 246,497,943	\$ 245,102,289	\$ 247,531,563	\$ 249,199,204	\$ 252,170,075	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 151,037,902	\$ 168,255,874	\$ 174,820,275	\$ 168,641,542	\$ 166,913,861	\$ 167,831,552	\$ 168,195,299	\$ 169,441,276	
Supplemental and Concentration Grant funding in the LCAP year	\$ 65,245,352	\$ 72,968,216	\$ 75,659,727	\$ 74,548,940	\$ 74,784,058	\$ 76,190,786	\$ 77,378,876	\$ 78,984,507	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 8,581,973	\$ 9,623,399	\$ 9,976,391	\$ 9,900,507	\$ 9,976,074	\$ 10,207,095	\$ 10,410,343	\$ 10,670,170	
Percentage to Increase or Improve Services	43.20%	43.37%	43.28%	44.21%	44.80%	45.40%	46.01%	46.61%	

Coachella Valley Unified (73676) - 2024-2025 Adopted Budget									
6/27/2024									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 12,794.74	\$ 14,524.61	\$ 15,716.05	\$ 15,988.39	\$ 16,526.15	\$ 17,106.20	\$ 17,746.68	\$ 18,408.14	
Grades 4-6	\$ 11,763.72	\$ 13,354.78	\$ 14,450.27	\$ 14,701.29	\$ 15,195.87	\$ 15,729.61	\$ 16,317.41	\$ 16,925.79	
Grades 7-8	\$ 12,111.69	\$ 13,750.94	\$ 14,877.94	\$ 15,136.10	\$ 15,645.58	\$ 16,194.30	\$ 16,800.17	\$ 17,426.76	
Grades 9-12	\$ 14,401.42	\$ 16,350.41	\$ 17,690.79	\$ 17,999.22	\$ 18,604.97	\$ 19,257.77	\$ 19,977.64	\$ 20,722.01	
Base Grants									
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	\$ 10,988	\$ 11,350	
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521	
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862	
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 13,310	\$ 13,748	
Grade Span Adjustment									
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	\$ 1,143	\$ 1,180	
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%	
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506	
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304	
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372	
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821	
Actual - 1.00 ADA, Local UPP as follows:									
Grades TK-3	\$ 1,660	\$ 1,888	\$ 2,042	\$ 2,089	\$ 2,166	\$ 2,250	\$ 2,342	\$ 2,437	
Grades 4-6	\$ 1,526	\$ 1,736	\$ 1,878	\$ 1,921	\$ 1,992	\$ 2,069	\$ 2,153	\$ 2,241	
Grades 7-8	\$ 1,571	\$ 1,787	\$ 1,933	\$ 1,977	\$ 2,051	\$ 2,130	\$ 2,217	\$ 2,307	
Grades 9-12	\$ 1,868	\$ 2,125	\$ 2,299	\$ 2,351	\$ 2,439	\$ 2,533	\$ 2,636	\$ 2,743	
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	65%	65%	65%	65%	
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	\$ 7,885	\$ 8,145	
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	\$ 7,250	\$ 7,489	
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	\$ 7,465	\$ 7,710	
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	\$ 8,876	\$ 9,168	
Actual - 1.00 ADA, Local UPP >55% as follows:									
Grades TK-3	\$ 2,200	\$ 2,518	\$ 2,723	\$ 2,832	\$ 2,968	\$ 3,113	\$ 3,274	\$ 3,441	
Grades 4-6	\$ 2,023	\$ 2,315	\$ 2,503	\$ 2,604	\$ 2,729	\$ 2,863	\$ 3,010	\$ 3,164	
Grades 7-8	\$ 2,083	\$ 2,384	\$ 2,577	\$ 2,681	\$ 2,810	\$ 2,948	\$ 3,099	\$ 3,258	
Grades 9-12	\$ 2,476	\$ 2,834	\$ 3,065	\$ 3,188	\$ 3,341	\$ 3,505	\$ 3,685	\$ 3,874	