

G = General  
Ledger Data; S =  
Supplemental  
Data

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

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

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

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: 1163 E. Seventh Street Chico, CA 95928

Date: June 7, 2024

Adoption Date: June 26, 2024

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

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 2446 Marigold Avenue Chico, CA 95926

Date: June 12, 2024

Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: Jaclyn Kruger

Title: Assistant Superintendent, Business Services

Telephone: 530-891-3000

E-mail: jkruger@chicousd.org

Criteria and Standards Review Summary

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

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

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

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

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:

NVSIG - North Valley Schools Insurance Group

☐ 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 26, 2024

For additional information on this certification, please contact:

Name:	Jaclyn Kruger
Title:	Assistant Superintendent, Business Services
Telephone:	530-891-3000
E-mail:	jkruger@chicousd.org

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	147,485,170.00	0.00	147,485,170.00	147,170,839.00	0.00	147,170,839.00	-0.2%
2) Federal Revenue		8100-8299	0.00	16,994,474.00	16,994,474.00	0.00	10,555,516.00	10,555,516.00	-37.9%
3) Other State Revenue		8300-8599	4,092,197.00	22,165,283.00	26,257,480.00	4,568,687.00	20,667,875.00	25,236,562.00	-3.9%
4) Other Local Revenue		8600-8799	5,138,401.00	13,566,286.00	18,704,687.00	3,001,915.00	14,023,913.00	17,025,828.00	-9.0%
5) TOTAL, REVENUES			156,715,768.00	52,726,043.00	209,441,811.00	154,741,441.00	45,247,304.00	199,988,745.00	-4.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	58,749,253.00	22,566,312.00	81,315,565.00	59,093,600.00	23,801,694.00	82,895,294.00	1.9%
2) Classified Salaries		2000-2999	17,687,850.00	13,508,343.00	31,196,193.00	18,704,081.00	14,030,740.00	32,734,821.00	4.9%
3) Employee Benefits		3000-3999	36,770,861.00	25,277,147.00	62,048,008.00	37,023,651.00	26,818,737.00	63,842,388.00	2.9%
4) Books and Supplies		4000-4999	4,238,216.00	5,886,809.00	10,125,025.00	5,022,417.00	6,254,103.00	11,276,520.00	11.4%
5) Services and Other Operating Expenditures		5000-5999	11,313,289.00	8,732,592.00	20,045,881.00	11,275,198.00	11,497,963.00	22,773,161.00	13.6%
6) Capital Outlay		6000-6999	3,159,658.00	3,447,631.00	6,607,289.00	75,000.00	1,794,818.00	1,869,818.00	-71.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	593,594.00	1,000,221.00	1,593,815.00	680,842.00	1,265,136.00	1,945,978.00	22.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,603,292.00)	3,243,527.00	(359,765.00)	(4,015,761.00)	3,583,297.00	(432,464.00)	20.2%
9) TOTAL, EXPENDITURES			128,909,429.00	83,662,582.00	212,572,011.00	127,859,028.00	89,046,488.00	216,905,516.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,806,339.00	(30,936,539.00)	(3,130,200.00)	26,882,413.00	(43,799,184.00)	(16,916,771.00)	440.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,817,387.00	0.00	3,817,387.00	3,766,000.00	0.00	3,766,000.00	-1.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,996,054.00)	27,996,054.00	0.00	(31,652,579.00)	31,652,579.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,178,667.00)	27,996,054.00	3,817,387.00	(27,886,579.00)	31,652,579.00	3,766,000.00	-1.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,627,672.00	(2,940,485.00)	687,187.00	(1,004,166.00)	(12,146,605.00)	(13,150,771.00)	-2,013.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,232,636.00	29,165,591.00	73,398,227.00	47,860,308.00	29,659,395.00	77,519,703.00	5.6%
b) Audit Adjustments		9793	0.00	3,434,289.00	3,434,289.00	0.00	0.00	0.00	-100.0%

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

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			44,232,636.00	32,599,880.00	76,832,516.00	47,860,308.00	29,659,395.00	77,519,703.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,232,636.00	32,599,880.00	76,832,516.00	47,860,308.00	29,659,395.00	77,519,703.00	0.9%
2) Ending Balance, June 30 (E + F1e)			47,860,308.00	29,659,395.00	77,519,703.00	46,856,142.00	17,512,790.00	64,368,932.00	-17.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,200.00	0.00	25,200.00	25,200.00	0.00	25,200.00	0.0%
Stores		9712	273,028.00	0.00	273,028.00	273,028.00	0.00	273,028.00	0.0%
Prepaid Items		9713	1,607,064.00	0.00	1,607,064.00	1,607,064.00	0.00	1,607,064.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	29,659,395.00	29,659,395.00	0.00	17,512,790.00	17,512,790.00	-41.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	16,500,000.00	0.00	16,500,000.00	23,500,000.00	0.00	23,500,000.00	42.4%
STRS & PERS Volatility	0000	9760	4,000,000.00		4,000,000.00			0.00	
Enrollment & Attendance Volatility	0000	9760	5,000,000.00		5,000,000.00			0.00	
Transitional Kindergarten implementation	0000	9760	1,500,000.00		1,500,000.00			0.00	
Unexpected/Increased costs related to Special Education	0000	9760	4,000,000.00		4,000,000.00			0.00	
Information Technology Infrastructure	0000	9760	2,000,000.00		2,000,000.00			0.00	
STRS & PERS Volatility	0000	9760			0.00	4,000,000.00		4,000,000.00	
Enrollment & Attendance Volatility	0000	9760			0.00	5,000,000.00		5,000,000.00	
Transitional Kindergarten implementation	0000	9760			0.00	1,500,000.00		1,500,000.00	
Unexpected/Increased costs related to Special Education	0000	9760			0.00	4,000,000.00		4,000,000.00	
Information Technology Infrastructure	0000	9760			0.00	2,000,000.00		2,000,000.00	
Electric Vehicle Infrastructure	0000	9760			0.00	2,000,000.00		2,000,000.00	
Safety Repairs	0000	9760			0.00	5,000,000.00		5,000,000.00	
d) Assigned									
Other Assignments		9780	8,071,017.00	0.00	8,071,017.00	8,317,614.00	0.00	8,317,614.00	3.1%
Additional 2% Board reserve	0000	9780	4,251,440.00		4,251,440.00			0.00	
Additional Board Reserve (18-19 one-time funds)	0000	9780	1,821,392.00		1,821,392.00			0.00	
ERATE carry over	0000	9780	1,998,185.00		1,998,185.00			0.00	
Additional 2% Board reserve	0000	9780			0.00	4,338,110.00		4,338,110.00	
Additional Board Reserve (18-19 one-time funds)	0000	9780			0.00	1,801,319.00		1,801,319.00	



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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
ERATE carry over	0000	9780			0.00	2,178,185.00		2,178,185.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,377,160.00	0.00	6,377,160.00	6,507,165.00	0.00	6,507,165.00	2.0%
Unassigned/Unappropriated Amount		9790	15,006,839.00	0.00	15,006,839.00	6,626,071.00	0.00	6,626,071.00	-55.8%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				

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)	
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	64,887,177.00	0.00	64,887,177.00	63,613,691.00	0.00	63,613,691.00	-2.0%
Education Protection Account State Aid - Current Year		8012	26,602,859.00	0.00	26,602,859.00	27,562,014.00	0.00	27,562,014.00	3.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	646,160.00	0.00	646,160.00	646,160.00	0.00	646,160.00	0.0%
Timber Yield Tax		8022	598.00	0.00	598.00	598.00	0.00	598.00	0.0%
Other Subventions/In-Lieu Taxes		8029	19,766.00	0.00	19,766.00	19,766.00	0.00	19,766.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	49,339,321.00	0.00	49,339,321.00	49,339,321.00	0.00	49,339,321.00	0.0%
Unsecured Roll Taxes		8042	4,189,825.00	0.00	4,189,825.00	4,189,825.00	0.00	4,189,825.00	0.0%
Prior Years' Taxes		8043	159,377.00	0.00	159,377.00	159,377.00	0.00	159,377.00	0.0%
Supplemental Taxes		8044	1,109,689.00	0.00	1,109,689.00	1,109,689.00	0.00	1,109,689.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(10,948,454.00)	0.00	(10,948,454.00)	(10,948,454.00)	0.00	(10,948,454.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,956,992.00	0.00	17,956,992.00	17,956,992.00	0.00	17,956,992.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			153,963,310.00	0.00	153,963,310.00	153,648,979.00	0.00	153,648,979.00	-0.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,478,140.00)	0.00	(6,478,140.00)	(6,478,140.00)	0.00	(6,478,140.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			147,485,170.00	0.00	147,485,170.00	147,170,839.00	0.00	147,170,839.00	-0.2%
FEDERAL REVENUE									

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

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,096,580.00	3,096,580.00	0.00	3,132,470.00	3,132,470.00	1.2%
Special Education Discretionary Grants		8182	0.00	313,667.00	313,667.00	0.00	253,594.00	253,594.00	-19.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,390,654.00	3,390,654.00		3,766,044.00	3,766,044.00	11.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		526,058.00	526,058.00		522,282.00	522,282.00	-0.7%
Title III, Immigrant Student Program	4201	8290		214.00	214.00		21,275.00	21,275.00	9,841.6%
Title III, English Learner Program	4203	8290		58,484.00	58,484.00		220,218.00	220,218.00	276.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,010,389.00	1,010,389.00		1,538,320.00	1,538,320.00	52.3%
Career and Technical Education	3500-3599	8290		148,339.00	148,339.00		148,457.00	148,457.00	0.1%
All Other Federal Revenue	All Other	8290	0.00	8,450,089.00	8,450,089.00	0.00	952,856.00	952,856.00	-88.7%
TOTAL, FEDERAL REVENUE			0.00	16,994,474.00	16,994,474.00	0.00	10,555,516.00	10,555,516.00	-37.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		64,748.00	64,748.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	559,778.00	0.00	559,778.00	577,339.00	0.00	577,339.00	3.1%

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)	
Lottery - Unrestricted and Instructional Materials		8560	2,120,807.00	963,173.00	3,083,980.00	2,051,784.00	834,624.00	2,886,408.00	-6.4%
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		1,289,970.00	1,289,970.00		1,280,000.00	1,280,000.00	-0.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		121,996.00	121,996.00		158,008.00	158,008.00	29.5%
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		753,929.00	753,929.00		697,816.00	697,816.00	-7.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,411,612.00	18,971,467.00	20,383,079.00	1,939,564.00	17,697,427.00	19,636,991.00	-3.7%
TOTAL, OTHER STATE REVENUE			4,092,197.00	22,165,283.00	26,257,480.00	4,568,687.00	20,667,875.00	25,236,562.00	-3.9%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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%

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 Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	138,981.00	0.00	138,981.00	112,200.00	0.00	112,200.00	-19.3%
Interest		8660	2,250,000.00	0.00	2,250,000.00	1,600,000.00	0.00	1,600,000.00	-28.9%
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	93,961.00	0.00	93,961.00	100,540.00	0.00	100,540.00	7.0%
Transportation Fees From Individuals		8675	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Interagency Services		8677	368,000.00	1,001,123.00	1,369,123.00	351,000.00	1,363,243.00	1,714,243.00	25.2%
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	2,262,459.00	2,370,374.00	4,632,833.00	813,175.00	2,408,750.00	3,221,925.00	-30.5%
Tuition		8710	0.00	170,116.00	170,116.00	0.00	201,975.00	201,975.00	18.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		10,024,673.00	10,024,673.00		10,049,945.00	10,049,945.00	0.3%
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			5,138,401.00	13,566,286.00	18,704,687.00	3,001,915.00	14,023,913.00	17,025,828.00	-9.0%
TOTAL, REVENUES			156,715,768.00	52,726,043.00	209,441,811.00	154,741,441.00	45,247,304.00	199,988,745.00	-4.5%
CERTIFICATED SALARIES									

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)	
Certificated Teachers' Salaries		1100	47,472,505.00	15,791,991.00	63,264,496.00	47,979,259.00	16,062,262.00	64,041,521.00	1.2%
Certificated Pupil Support Salaries		1200	4,106,177.00	4,450,049.00	8,556,226.00	4,087,203.00	5,078,036.00	9,165,239.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,037,245.00	1,444,674.00	7,481,919.00	5,885,512.00	1,586,673.00	7,472,185.00	-0.1%
Other Certificated Salaries		1900	1,133,326.00	879,598.00	2,012,924.00	1,141,626.00	1,074,723.00	2,216,349.00	10.1%
TOTAL, CERTIFICATED SALARIES			58,749,253.00	22,566,312.00	81,315,565.00	59,093,600.00	23,801,694.00	82,895,294.00	1.9%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,067,919.00	9,100,449.00	11,168,368.00	2,849,769.00	9,474,171.00	12,323,940.00	10.3%
Classified Support Salaries		2200	6,227,488.00	2,488,117.00	8,715,605.00	6,415,474.00	2,647,493.00	9,062,967.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	1,578,240.00	377,732.00	1,955,972.00	1,367,434.00	274,979.00	1,642,413.00	-16.0%
Clerical, Technical and Office Salaries		2400	5,812,314.00	443,413.00	6,255,727.00	5,907,416.00	468,422.00	6,375,838.00	1.9%
Other Classified Salaries		2900	2,001,889.00	1,098,632.00	3,100,521.00	2,163,988.00	1,165,675.00	3,329,663.00	7.4%
TOTAL, CLASSIFIED SALARIES			17,687,850.00	13,508,343.00	31,196,193.00	18,704,081.00	14,030,740.00	32,734,821.00	4.9%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	10,799,423.00	10,611,063.00	21,410,486.00	10,834,944.00	11,400,568.00	22,235,512.00	3.9%
PERS		3201-3202	4,743,948.00	3,935,814.00	8,679,762.00	4,878,298.00	4,168,069.00	9,046,367.00	4.2%
OASDI/Medicare/Alternative		3301-3302	2,352,097.00	1,484,077.00	3,836,174.00	2,342,429.00	1,515,679.00	3,858,108.00	0.6%
Health and Welfare Benefits		3401-3402	13,931,342.00	6,863,406.00	20,794,748.00	14,188,617.00	7,225,792.00	21,414,409.00	3.0%
Unemployment Insurance		3501-3502	39,134.00	18,426.00	57,560.00	39,123.00	19,512.00	58,635.00	1.9%
Workers' Compensation		3601-3602	1,815,314.00	853,725.00	2,669,039.00	1,761,865.00	978,796.00	2,740,661.00	2.7%
OPEB, Allocated		3701-3702	1,552,614.00	949,445.00	2,502,059.00	1,502,397.00	1,007,079.00	2,509,476.00	0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,536,989.00	561,191.00	2,098,180.00	1,475,978.00	503,242.00	1,979,220.00	-5.7%
TOTAL, EMPLOYEE BENEFITS			36,770,861.00	25,277,147.00	62,048,008.00	37,023,651.00	26,818,737.00	63,842,388.00	2.9%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	56,579.00	986,937.00	1,043,516.00	307,050.00	1,078,500.00	1,385,550.00	32.8%
Books and Other Reference Materials		4200	30,410.00	151,695.00	182,105.00	229,691.00	74,111.00	303,802.00	66.8%
Materials and Supplies		4300	3,259,355.00	2,565,732.00	5,825,087.00	4,148,629.00	4,549,498.00	8,698,127.00	49.3%
Noncapitalized Equipment		4400	891,872.00	2,182,445.00	3,074,317.00	337,047.00	551,994.00	889,041.00	-71.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,238,216.00	5,886,809.00	10,125,025.00	5,022,417.00	6,254,103.00	11,276,520.00	11.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	207,445.00	519,362.00	726,807.00	144,202.00	640,279.00	784,481.00	7.9%
Dues and Memberships		5300	51,430.00	20,144.00	71,574.00	41,609.00	5,690.00	47,299.00	-33.9%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Insurance		5400 - 5450	1,502,030.00	0.00	1,502,030.00	2,161,794.00	0.00	2,161,794.00	43.9%
Operations and Housekeeping Services		5500	4,506,000.00	1,003,400.00	5,509,400.00	5,001,000.00	1,005,000.00	6,006,000.00	9.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	191,510.00	658,323.00	849,833.00	167,500.00	434,000.00	601,500.00	-29.2%
Transfers of Direct Costs		5710	1,177,637.00	(1,177,637.00)	0.00	(112,880.00)	112,880.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,770.00)	68,223.00	41,453.00	(35,930.00)	51,200.00	15,270.00	-63.2%
Professional/Consulting Services and Operating Expenditures		5800	3,182,953.00	7,627,637.00	10,810,590.00	3,307,053.00	9,235,364.00	12,542,417.00	16.0%
Communications		5900	521,054.00	13,140.00	534,194.00	600,850.00	13,550.00	614,400.00	15.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,313,289.00	8,732,592.00	20,045,881.00	11,275,198.00	11,497,963.00	22,773,161.00	13.6%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,299,819.00	507,721.00	1,807,540.00	75,000.00	100,000.00	175,000.00	-90.3%
Buildings and Improvements of Buildings		6200	0.00	2,344,314.00	2,344,314.00	0.00	1,674,818.00	1,674,818.00	-28.6%
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	1,859,839.00	595,596.00	2,455,435.00	0.00	20,000.00	20,000.00	-99.2%
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			3,159,658.00	3,447,631.00	6,607,289.00	75,000.00	1,794,818.00	1,869,818.00	-71.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	119,023.00	1,000,221.00	1,119,244.00	214,209.00	1,265,136.00	1,479,345.00	32.2%
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									

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

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	13,495.00	0.00	13,495.00	5,658.00	0.00	5,658.00	-58.1%
Other Debt Service - Principal		7439	461,076.00	0.00	461,076.00	460,975.00	0.00	460,975.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			593,594.00	1,000,221.00	1,593,815.00	680,842.00	1,265,136.00	1,945,978.00	22.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(3,243,527.00)	3,243,527.00	0.00	(3,583,297.00)	3,583,297.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(359,765.00)	0.00	(359,765.00)	(432,464.00)	0.00	(432,464.00)	20.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,603,292.00)	3,243,527.00	(359,765.00)	(4,015,761.00)	3,583,297.00	(432,464.00)	20.2%
TOTAL, EXPENDITURES			128,909,429.00	83,662,582.00	212,572,011.00	127,859,028.00	89,046,488.00	216,905,516.00	2.0%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	3,746,287.00	0.00	3,746,287.00	3,706,000.00	0.00	3,706,000.00	-1.1%
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	71,100.00	0.00	71,100.00	60,000.00	0.00	60,000.00	-15.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,817,387.00	0.00	3,817,387.00	3,766,000.00	0.00	3,766,000.00	-1.3%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									



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							
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%
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		(27,996,054.00)	27,996,054.00	0.00	(31,652,579.00)	31,652,579.00	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			(27,996,054.00)	27,996,054.00	0.00	(31,652,579.00)	31,652,579.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)									
			(24,178,667.00)	27,996,054.00	3,817,387.00	(27,886,579.00)	31,652,579.00	3,766,000.00	-1.3%

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	147,485,170.00	0.00	147,485,170.00	147,170,839.00	0.00	147,170,839.00	-0.2%
2) Federal Revenue		8100-8299	0.00	16,994,474.00	16,994,474.00	0.00	10,555,516.00	10,555,516.00	-37.9%
3) Other State Revenue		8300-8599	4,092,197.00	22,165,283.00	26,257,480.00	4,568,687.00	20,667,875.00	25,236,562.00	-3.9%
4) Other Local Revenue		8600-8799	5,138,401.00	13,566,286.00	18,704,687.00	3,001,915.00	14,023,913.00	17,025,828.00	-9.0%
5) TOTAL, REVENUES			156,715,768.00	52,726,043.00	209,441,811.00	154,741,441.00	45,247,304.00	199,988,745.00	-4.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	76,517,631.00	51,658,421.00	128,176,052.00	78,148,283.00	56,513,021.00	134,661,304.00	5.1%
2) Instruction - Related Services	2000-2999		14,070,520.00	3,628,127.00	17,698,647.00	13,520,176.00	3,950,873.00	17,471,049.00	-1.3%
3) Pupil Services	3000-3999		15,266,528.00	10,694,947.00	25,961,475.00	13,652,626.00	12,983,941.00	26,636,567.00	2.6%
4) Ancillary Services	4000-4999		1,268,398.00	192,850.00	1,461,248.00	1,321,137.00	104,731.00	1,425,868.00	-2.4%
5) Community Services	5000-5999		56,000.00	39,361.00	95,361.00	96,000.00	5,639.00	101,639.00	6.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,957,749.00	4,856,959.00	13,814,708.00	8,988,161.00	4,154,189.00	13,142,350.00	-4.9%
8) Plant Services	8000-8999		12,179,009.00	11,591,696.00	23,770,705.00	11,451,803.00	10,068,958.00	21,520,761.00	-9.5%
9) Other Outgo	9000-9999		593,594.00	1,000,221.00	1,593,815.00	680,842.00	1,265,136.00	1,945,978.00	22.1%
10) TOTAL, EXPENDITURES			128,909,429.00	83,662,582.00	212,572,011.00	127,859,028.00	89,046,488.00	216,905,516.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			27,806,339.00	(30,936,539.00)	(3,130,200.00)	26,882,413.00	(43,799,184.00)	(16,916,771.00)	440.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,817,387.00	0.00	3,817,387.00	3,766,000.00	0.00	3,766,000.00	-1.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,996,054.00)	27,996,054.00	0.00	(31,652,579.00)	31,652,579.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,178,667.00)	27,996,054.00	3,817,387.00	(27,886,579.00)	31,652,579.00	3,766,000.00	-1.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,627,672.00	(2,940,485.00)	687,187.00	(1,004,166.00)	(12,146,605.00)	(13,150,771.00)	-2,013.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,232,636.00	29,165,591.00	73,398,227.00	47,860,308.00	29,659,395.00	77,519,703.00	5.6%

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

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	3,434,289.00	3,434,289.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			44,232,636.00	32,599,880.00	76,832,516.00	47,860,308.00	29,659,395.00	77,519,703.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,232,636.00	32,599,880.00	76,832,516.00	47,860,308.00	29,659,395.00	77,519,703.00	0.9%
2) Ending Balance, June 30 (E + F1e)			47,860,308.00	29,659,395.00	77,519,703.00	46,856,142.00	17,512,790.00	64,368,932.00	-17.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,200.00	0.00	25,200.00	25,200.00	0.00	25,200.00	0.0%
Stores		9712	273,028.00	0.00	273,028.00	273,028.00	0.00	273,028.00	0.0%
Prepaid Items		9713	1,607,064.00	0.00	1,607,064.00	1,607,064.00	0.00	1,607,064.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	29,659,395.00	29,659,395.00	0.00	17,512,790.00	17,512,790.00	-41.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	16,500,000.00	0.00	16,500,000.00	23,500,000.00	0.00	23,500,000.00	42.4%
STRS & PERS Volatility	0000	9760	4,000,000.00		4,000,000.00			0.00	
Enrollment & Attendance Volatility	0000	9760	5,000,000.00		5,000,000.00			0.00	
Transitional Kindergarten implementation	0000	9760	1,500,000.00		1,500,000.00			0.00	
Unexpected/Increased costs related to Special Education	0000	9760	4,000,000.00		4,000,000.00			0.00	
Information Technology Infrastructure	0000	9760	2,000,000.00		2,000,000.00			0.00	
STRS & PERS Volatility	0000	9760			0.00	4,000,000.00		4,000,000.00	
Enrollment & Attendance Volatility	0000	9760			0.00	5,000,000.00		5,000,000.00	
Transitional Kindergarten implementation	0000	9760			0.00	1,500,000.00		1,500,000.00	
Unexpected/Increased costs related to Special Education	0000	9760			0.00	4,000,000.00		4,000,000.00	
Information Technology Infrastructure	0000	9760			0.00	2,000,000.00		2,000,000.00	
Electric Vehicle Infrastructure	0000	9760			0.00	2,000,000.00		2,000,000.00	
Safety Repairs	0000	9760			0.00	5,000,000.00		5,000,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,071,017.00	0.00	8,071,017.00	8,317,614.00	0.00	8,317,614.00	3.1%
Additional 2% Board reserve	0000	9780	4,251,440.00		4,251,440.00			0.00	
Additional Board Reserve (18-19 one-time funds)	0000	9780	1,821,392.00		1,821,392.00			0.00	
ERATE carry over	0000	9780	1,998,185.00		1,998,185.00			0.00	
Additional 2% Board reserve	0000	9780			0.00	4,338,110.00		4,338,110.00	

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)	
Additional Board Reserve (18-19 one-time funds)	0000	9780			0.00	1,801,319.00		1,801,319.00	
ERATE carry over	0000	9780			0.00	2,178,185.00		2,178,185.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,377,160.00	0.00	6,377,160.00	6,507,165.00	0.00	6,507,165.00	2.0%
Unassigned/Unappropriated Amount		9790	15,006,839.00	0.00	15,006,839.00	6,626,071.00	0.00	6,626,071.00	-55.8%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	4,471,572.00	2,730,279.00
6266	Educator Effectiveness, FY 2021-22	1,900,241.00	869,875.00
6300	Lottery: Instructional Materials	1,361,638.00	0.00
6500	Special Education	48,536.00	0.00
6547	Special Education Early Intervention Preschool Grant	1,329,061.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,891,865.00	1,000,000.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,002,851.00	1,184,549.00
7311	Classified School Employee Professional Development Block Grant	58,998.00	0.00
7339	Dual Enrollment Opportunities	194,983.00	100,000.00
7388	SB 117 COVID-19 LEA Response Funds	177,957.00	0.00
7399	LCFF Equity Multiplier	789,457.00	0.00
7435	Learning Recovery Emergency Block Grant	11,492,965.00	9,234,986.00
7810	Other Restricted State	662,206.00	147,713.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	305,784.00	655,017.00
9010	Other Restricted Local	1,971,281.00	1,590,371.00
Total, Restricted Balance		29,659,395.00	17,512,790.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,545,035.00	1,545,035.00	0.0%
5) TOTAL, REVENUES			1,545,035.00	1,545,035.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	45,500.00	45,500.00	0.0%
2) Classified Salaries		2000-2999	53,000.00	53,000.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	594,000.00	594,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	676,615.00	676,615.00	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			1,369,115.00	1,369,115.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			175,920.00	175,920.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			175,920.00	175,920.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,465,858.00	1,641,778.00	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,465,858.00	1,641,778.00	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,465,858.00	1,641,778.00	12.0%
2) Ending Balance, June 30 (E + F1e)			1,641,778.00	1,817,698.00	10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,641,778.00	1,817,698.00	10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	35.00	35.00	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	1,545,000.00	1,545,000.00	0.0%
TOTAL, REVENUES			1,545,035.00	1,545,035.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	45,500.00	45,500.00	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			45,500.00	45,500.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	53,000.00	53,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			53,000.00	53,000.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	579,000.00	579,000.00	0.0%
Noncapitalized Equipment		4400	15,000.00	15,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			594,000.00	594,000.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	16,415.00	16,415.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,700.00	72,700.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	587,500.00	587,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			676,615.00	676,615.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,369,115.00	1,369,115.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,545,035.00	1,545,035.00	0.0%
5) TOTAL, REVENUES			1,545,035.00	1,545,035.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,369,115.00	1,369,115.00	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			1,369,115.00	1,369,115.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			175,920.00	175,920.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			175,920.00	175,920.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,465,858.00	1,641,778.00	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,465,858.00	1,641,778.00	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,465,858.00	1,641,778.00	12.0%
2) Ending Balance, June 30 (E + F1e)			1,641,778.00	1,817,698.00	10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,641,778.00	1,817,698.00	10.7%
c) Committed					

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

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
8210	Student Activity Funds	1,641,778.00	1,817,698.00
Total, Restricted Balance		1,641,778.00	1,817,698.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,190,478.00	1,909,372.00	-12.8%
4) Other Local Revenue		8600-8799	15,900.00	8,500.00	-46.5%
5) TOTAL, REVENUES			2,206,378.00	1,917,872.00	-13.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	391,549.00	436,832.00	11.6%
2) Classified Salaries		2000-2999	558,684.00	561,998.00	0.6%
3) Employee Benefits		3000-3999	627,664.00	771,050.00	22.8%
4) Books and Supplies		4000-4999	248,320.00	32,953.00	-86.7%
5) Services and Other Operating Expenditures		5000-5999	41,340.00	34,953.00	-15.4%
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	101,957.00	101,097.00	-0.8%
9) TOTAL, EXPENDITURES			1,969,514.00	1,938,883.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			236,864.00	(21,011.00)	-108.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			236,864.00	(21,011.00)	-108.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	326,762.00	563,626.00	72.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			326,762.00	563,626.00	72.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			326,762.00	563,626.00	72.5%
2) Ending Balance, June 30 (E + F1e)			563,626.00	542,615.00	-3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	563,626.00	542,615.00	-3.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,962,906.00	1,909,372.00	-2.7%
All Other State Revenue	All Other	8590	227,572.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,190,478.00	1,909,372.00	-12.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	15,400.00	8,000.00	-48.1%
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	500.00	500.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,900.00	8,500.00	-46.5%
TOTAL, REVENUES			2,206,378.00	1,917,872.00	-13.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	283,259.00	328,542.00	16.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	108,290.00	108,290.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			391,549.00	436,832.00	11.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	497,998.00	489,604.00	-1.7%

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	60,186.00	60,757.00	0.9%
Other Classified Salaries		2900	500.00	11,637.00	2,227.4%
TOTAL, CLASSIFIED SALARIES			558,684.00	561,998.00	0.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	33,476.00	63,708.00	90.3%
PERS		3201-3202	191,794.00	131,483.00	-31.4%
OASDI/Medicare/Alternative		3301-3302	65,432.00	90,887.00	38.9%
Health and Welfare Benefits		3401-3402	246,693.00	367,206.00	48.9%
Unemployment Insurance		3501-3502	500.00	741.00	48.2%
Workers' Compensation		3601-3602	22,926.00	37,215.00	62.3%
OPEB, Allocated		3701-3702	27,471.00	40,774.00	48.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	39,372.00	39,036.00	-0.9%
TOTAL, EMPLOYEE BENEFITS			627,664.00	771,050.00	22.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	6,473.00	0.00	-100.0%
Books and Other Reference Materials		4200	14,000.00	0.00	-100.0%
Materials and Supplies		4300	202,847.00	32,953.00	-83.8%
Noncapitalized Equipment		4400	25,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			248,320.00	32,953.00	-86.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,208.00	2,853.00	-45.2%
Dues and Memberships		5300	300.00	300.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,250.00	21,800.00	2.6%
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	14,582.00	10,000.00	-31.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,340.00	34,953.00	-15.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	101,957.00	101,097.00	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			101,957.00	101,097.00	-0.8%
TOTAL, EXPENDITURES			1,969,514.00	1,938,883.00	-1.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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



Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,190,478.00	1,909,372.00	-12.8%
4) Other Local Revenue		8600-8799	15,900.00	8,500.00	-46.5%
5) TOTAL, REVENUES			2,206,378.00	1,917,872.00	-13.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,592,764.00	1,536,564.00	-3.5%
2) Instruction - Related Services	2000-2999		253,543.00	256,389.00	1.1%
3) Pupil Services	3000-3999		0.00	23,033.00	New
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		101,957.00	101,097.00	-0.8%
8) Plant Services	8000-8999		21,250.00	21,800.00	2.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,969,514.00	1,938,883.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			236,864.00	(21,011.00)	-108.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			236,864.00	(21,011.00)	-108.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	326,762.00	563,626.00	72.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			326,762.00	563,626.00	72.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			326,762.00	563,626.00	72.5%
2) Ending Balance, June 30 (E + F1e)			563,626.00	542,615.00	-3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	563,626.00	542,615.00	-3.7%
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
6130		Child Development: Center-Based Reserve Account	310,043.00	315,043.00
7810		Other Restricted State	227,572.00	227,572.00
9010		Other Restricted Local	26,011.00	0.00
Total, Restricted Balance			563,626.00	542,615.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,749,272.00	4,949,599.00	-13.9%
3) Other State Revenue		8300-8599	4,034,460.00	4,059,926.00	0.6%
4) Other Local Revenue		8600-8799	153,281.00	81,100.00	-47.1%
5) TOTAL, REVENUES			9,937,013.00	9,090,625.00	-8.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,532,434.00	2,944,722.00	16.3%
3) Employee Benefits		3000-3999	1,664,229.00	1,934,370.00	16.2%
4) Books and Supplies		4000-4999	4,350,052.00	4,456,132.00	2.4%
5) Services and Other Operating Expenditures		5000-5999	294,293.00	389,139.00	32.2%
6) Capital Outlay		6000-6999	1,990,200.00	220,000.00	-88.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	257,808.00	331,367.00	28.5%
9) TOTAL, EXPENDITURES			11,089,016.00	10,275,730.00	-7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,152,003.00)	(1,185,105.00)	2.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,152,003.00)	(1,185,105.00)	2.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,685,151.00	2,533,148.00	-31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,685,151.00	2,533,148.00	-31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,685,151.00	2,533,148.00	-31.3%
2) Ending Balance, June 30 (E + F1e)			2,533,148.00	1,348,043.00	-46.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,533,148.00	1,348,043.00	-46.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,749,272.00	4,949,599.00	-13.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,749,272.00	4,949,599.00	-13.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,034,460.00	4,059,926.00	0.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,034,460.00	4,059,926.00	0.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	850.00	900.00	5.9%
Interest		8660	95,000.00	30,000.00	-68.4%
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	57,431.00	50,200.00	-12.6%
TOTAL, OTHER LOCAL REVENUE			153,281.00	81,100.00	-47.1%
TOTAL, REVENUES			9,937,013.00	9,090,625.00	-8.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,071,692.00	2,481,542.00	19.8%
Classified Supervisors' and Administrators' Salaries		2300	411,523.00	411,523.00	0.0%
Clerical, Technical and Office Salaries		2400	49,219.00	51,657.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,532,434.00	2,944,722.00	16.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,418.00	0.00	-100.0%
PERS		3201-3202	619,690.00	690,935.00	11.5%
OASDI/Medicare/Alternative		3301-3302	194,144.00	224,431.00	15.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	631,758.00	772,959.00	22.4%
Unemployment Insurance		3501-3502	1,306.00	1,514.00	15.9%
Workers' Compensation		3601-3602	60,690.00	76,078.00	25.4%
OPEB, Allocated		3701-3702	70,886.00	82,206.00	16.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	83,337.00	86,247.00	3.5%
TOTAL, EMPLOYEE BENEFITS			1,664,229.00	1,934,370.00	16.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	585,941.00	618,307.00	5.5%
Noncapitalized Equipment		4400	18,170.00	52,000.00	186.2%
Food		4700	3,745,941.00	3,785,825.00	1.1%
TOTAL, BOOKS AND SUPPLIES			4,350,052.00	4,456,132.00	2.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,950.00	2,250.00	15.4%
Dues and Memberships		5300	396.00	440.00	11.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	75,500.00	85,000.00	12.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	42,000.00	5.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(41,453.00)	(15,270.00)	-63.2%
Professional/Consulting Services and Operating Expenditures		5800	214,000.00	270,619.00	26.5%
Communications		5900	3,900.00	4,100.00	5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			294,293.00	389,139.00	32.2%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	1,612,358.00	150,000.00	-90.7%
Equipment		6400	377,842.00	70,000.00	-81.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,990,200.00	220,000.00	-88.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	257,808.00	331,367.00	28.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			257,808.00	331,367.00	28.5%
TOTAL, EXPENDITURES			11,089,016.00	10,275,730.00	-7.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,749,272.00	4,949,599.00	-13.9%
3) Other State Revenue		8300-8599	4,034,460.00	4,059,926.00	0.6%
4) Other Local Revenue		8600-8799	153,281.00	81,100.00	-47.1%
5) TOTAL, REVENUES			9,937,013.00	9,090,625.00	-8.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		9,128,119.00	9,451,351.00	3.5%
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		5,474.00	5,779.00	5.6%
7) General Administration	7000-7999		257,808.00	331,367.00	28.5%
8) Plant Services	8000-8999		1,697,615.00	487,233.00	-71.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,089,016.00	10,275,730.00	-7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,152,003.00)	(1,185,105.00)	2.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,152,003.00)	(1,185,105.00)	2.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,685,151.00	2,533,148.00	-31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,685,151.00	2,533,148.00	-31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,685,151.00	2,533,148.00	-31.3%
2) Ending Balance, June 30 (E + F1e)			2,533,148.00	1,348,043.00	-46.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,533,148.00	1,348,043.00	-46.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,125,329.00	1,348,043.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	407,819.00	0.00
Total, Restricted Balance		2,533,148.00	1,348,043.00



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,542,655.00	499,900.00	-67.6%
5) TOTAL, REVENUES			1,542,655.00	499,900.00	-67.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	582,900.00	180,000.00	-69.1%
5) Services and Other Operating Expenditures		5000-5999	256,500.00	70,075.00	-72.7%
6) Capital Outlay		6000-6999	21,640,372.00	18,220,000.00	-15.8%
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			22,479,772.00	18,470,075.00	-17.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,937,117.00)	(17,970,175.00)	-14.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(20,937,117.00)	(17,970,175.00)	-14.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,632,698.00	26,695,581.00	-44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,632,698.00	26,695,581.00	-44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,632,698.00	26,695,581.00	-44.0%
2) Ending Balance, June 30 (E + F1e)			26,695,581.00	8,725,406.00	-67.3%
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	26,695,581.00	8,725,406.00	-67.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,499,855.00	499,900.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	42,800.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,542,655.00	499,900.00	-67.6%
TOTAL, REVENUES			1,542,655.00	499,900.00	-67.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83,800.00	75,000.00	-10.5%
Noncapitalized Equipment		4400	499,100.00	105,000.00	-79.0%
TOTAL, BOOKS AND SUPPLIES			582,900.00	180,000.00	-69.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	256,500.00	70,075.00	-72.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			256,500.00	70,075.00	-72.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	50,000.00	2,070,000.00	4,040.0%
Land Improvements		6170	240,000.00	1,000,000.00	316.7%
Buildings and Improvements of Buildings		6200	21,350,372.00	15,150,000.00	-29.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			21,640,372.00	18,220,000.00	-15.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,479,772.00	18,470,075.00	-17.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,542,655.00	499,900.00	-67.6%
5) TOTAL, REVENUES			1,542,655.00	499,900.00	-67.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		22,479,772.00	18,470,075.00	-17.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,479,772.00	18,470,075.00	-17.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(20,937,117.00)	(17,970,175.00)	-14.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(20,937,117.00)	(17,970,175.00)	-14.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,632,698.00	26,695,581.00	-44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,632,698.00	26,695,581.00	-44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,632,698.00	26,695,581.00	-44.0%
2) Ending Balance, June 30 (E + F1e)			26,695,581.00	8,725,406.00	-67.3%
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	26,695,581.00	8,725,406.00	-67.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	26,695,581.00	8,725,406.00
Total, Restricted Balance		26,695,581.00	8,725,406.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500,000.00	2,050,000.00	-18.0%
5) TOTAL, REVENUES			2,500,000.00	2,050,000.00	-18.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	449,473.00	544,815.00	21.2%
3) Employee Benefits		3000-3999	240,910.00	295,879.00	22.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	120,000.00	100,000.00	-16.7%
6) Capital Outlay		6000-6999	1,566,000.00	4,200,000.00	168.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,376,383.00	5,140,694.00	116.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			123,617.00	(3,090,694.00)	-2,600.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	71,100.00	60,000.00	-15.6%
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			(71,100.00)	(60,000.00)	-15.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			52,517.00	(3,150,694.00)	-6,099.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,649,988.00	3,702,505.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,649,988.00	3,702,505.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,649,988.00	3,702,505.00	1.4%
2) Ending Balance, June 30 (E + F1e)			3,702,505.00	551,811.00	-85.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,702,505.00	551,811.00	-85.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	130,000.00	50,000.00	-61.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,370,000.00	2,000,000.00	-15.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500,000.00	2,050,000.00	-18.0%
TOTAL, REVENUES			2,500,000.00	2,050,000.00	-18.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	378,846.00	474,529.00	25.3%
Clerical, Technical and Office Salaries		2400	70,627.00	70,286.00	-0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			449,473.00	544,815.00	21.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	119,807.00	147,259.00	22.9%
OASDI/Medicare/Alternative		3301-3302	32,987.00	40,323.00	22.2%
Health and Welfare Benefits		3401-3402	60,850.00	74,959.00	23.2%
Unemployment Insurance		3501-3502	227.00	275.00	21.1%
Workers' Compensation		3601-3602	10,522.00	13,780.00	31.0%
OPEB, Allocated		3701-3702	12,472.00	15,098.00	21.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,045.00	4,185.00	3.5%
TOTAL, EMPLOYEE BENEFITS			240,910.00	295,879.00	22.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	120,000.00	100,000.00	-16.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			120,000.00	100,000.00	-16.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,566,000.00	4,200,000.00	168.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,566,000.00	4,200,000.00	168.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,376,383.00	5,140,694.00	116.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	71,100.00	60,000.00	-15.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			71,100.00	60,000.00	-15.6%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(71,100.00)	(60,000.00)	-15.6%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500,000.00	2,050,000.00	-18.0%
5) TOTAL, REVENUES			2,500,000.00	2,050,000.00	-18.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		810,383.00	940,694.00	16.1%
8) Plant Services	8000-8999		1,566,000.00	4,200,000.00	168.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,376,383.00	5,140,694.00	116.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			123,617.00	(3,090,694.00)	-2,600.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	71,100.00	60,000.00	-15.6%
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			(71,100.00)	(60,000.00)	-15.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			52,517.00	(3,150,694.00)	-6,099.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,649,988.00	3,702,505.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,649,988.00	3,702,505.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,649,988.00	3,702,505.00	1.4%
2) Ending Balance, June 30 (E + F1e)			3,702,505.00	551,811.00	-85.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,702,505.00	551,811.00	-85.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals		2024-25 Budget
Resource	Description			
9010	Other Restricted Local	3,702,505.00	551,811.00	
Total, Restricted Balance		3,702,505.00	551,811.00	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,045,277.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	622,100.00	150,000.00	-75.9%
5) TOTAL, REVENUES			6,667,377.00	150,000.00	-97.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	35,300.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	195,000.00	1,030,000.00	428.2%
6) Capital Outlay		6000-6999	175,500.00	8,050,000.00	4,486.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			405,800.00	9,080,000.00	2,137.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,261,577.00	(8,930,000.00)	-242.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,261,577.00	(8,930,000.00)	-242.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,027,782.00	25,289,359.00	32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,027,782.00	25,289,359.00	32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,027,782.00	25,289,359.00	32.9%
2) Ending Balance, June 30 (E + F1e)			25,289,359.00	16,359,359.00	-35.3%
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	25,289,359.00	16,359,359.00	-35.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	6,045,277.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			6,045,277.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	620,000.00	150,000.00	-75.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,100.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			622,100.00	150,000.00	-75.9%
TOTAL, REVENUES			6,667,377.00	150,000.00	-97.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,300.00	0.00	-100.0%
Noncapitalized Equipment		4400	31,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			35,300.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	191,000.00	1,030,000.00	439.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			195,000.00	1,030,000.00	428.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	175,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	8,050,000.00	New
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			175,500.00	8,050,000.00	4,486.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			405,800.00	9,080,000.00	2,137.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,045,277.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	622,100.00	150,000.00	-75.9%
5) TOTAL, REVENUES			6,667,377.00	150,000.00	-97.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		405,800.00	9,080,000.00	2,137.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			405,800.00	9,080,000.00	2,137.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			6,261,577.00	(8,930,000.00)	-242.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,261,577.00	(8,930,000.00)	-242.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,027,782.00	25,289,359.00	32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,027,782.00	25,289,359.00	32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,027,782.00	25,289,359.00	32.9%
2) Ending Balance, June 30 (E + F1e)			25,289,359.00	16,359,359.00	-35.3%
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	25,289,359.00	16,359,359.00	-35.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2023-24 Estimated Actuals	2024-25 Budget
Resource		Description			
9010		Other Restricted Local		25,289,359.00	16,359,359.00
Total, Restricted Balance				25,289,359.00	16,359,359.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,316,287.00	5,256,000.00	-1.1%
5) TOTAL, REVENUES			5,316,287.00	5,256,000.00	-1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	56,325.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	360,000.00	500,000.00	38.9%
6) Capital Outlay		6000-6999	1,382,000.00	500,000.00	-63.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	209,766.00	209,736.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,008,091.00	1,209,736.00	-39.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,308,196.00	4,046,264.00	22.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,746,287.00	3,706,000.00	-1.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,746,287.00)	(3,706,000.00)	-1.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(438,091.00)	340,264.00	-177.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,476,823.00	2,038,732.00	-17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,476,823.00	2,038,732.00	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,476,823.00	2,038,732.00	-17.7%
2) Ending Balance, June 30 (E + F1e)			2,038,732.00	2,378,996.00	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,038,732.00	2,378,996.00	16.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,236,287.00	5,200,000.00	-0.7%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	80,000.00	56,000.00	-30.0%
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			5,316,287.00	5,256,000.00	-1.1%
TOTAL, REVENUES			5,316,287.00	5,256,000.00	-1.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,325.00	0.00	-100.0%
Noncapitalized Equipment		4400	50,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			56,325.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	360,000.00	500,000.00	38.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			360,000.00	500,000.00	38.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,250,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	132,000.00	500,000.00	278.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,382,000.00	500,000.00	-63.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	30,497.00	27,150.00	-11.0%
Other Debt Service - Principal		7439	179,269.00	182,586.00	1.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			209,766.00	209,736.00	0.0%
TOTAL, EXPENDITURES			2,008,091.00	1,209,736.00	-39.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	3,746,287.00	3,706,000.00	-1.1%
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			3,746,287.00	3,706,000.00	-1.1%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,746,287.00)	(3,706,000.00)	-1.1%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,316,287.00	5,256,000.00	-1.1%
5) TOTAL, REVENUES			5,316,287.00	5,256,000.00	-1.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		1,798,325.00	1,000,000.00	-44.4%
9) Other Outgo	9000-9999	Except 7600-7699	209,766.00	209,736.00	0.0%
10) TOTAL, EXPENDITURES			2,008,091.00	1,209,736.00	-39.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			3,308,196.00	4,046,264.00	22.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,746,287.00	3,706,000.00	-1.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,746,287.00)	(3,706,000.00)	-1.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(438,091.00)	340,264.00	-177.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,476,823.00	2,038,732.00	-17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,476,823.00	2,038,732.00	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,476,823.00	2,038,732.00	-17.7%
2) Ending Balance, June 30 (E + F1e)			2,038,732.00	2,378,996.00	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,038,732.00	2,378,996.00	16.7%
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	2,038,732.00	2,378,996.00
Total, Restricted Balance		2,038,732.00	2,378,996.00



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	77,500.00	77,200.00	-0.4%
4) Other Local Revenue		8600-8799	13,968,675.00	13,248,500.00	-5.2%
5) TOTAL, REVENUES			14,046,175.00	13,325,700.00	-5.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,495,572.00	13,203,436.00	-14.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,495,572.00	13,203,436.00	-14.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,449,397.00)	122,264.00	-108.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,449,397.00)	122,264.00	-108.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,066,834.00	19,617,437.00	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,066,834.00	19,617,437.00	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,066,834.00	19,617,437.00	-6.9%
2) Ending Balance, June 30 (E + F1e)			19,617,437.00	19,739,701.00	0.6%
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	19,617,437.00	19,739,701.00	0.6%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	74,000.00	74,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	3,500.00	3,200.00	-8.6%
TOTAL, OTHER STATE REVENUE			77,500.00	77,200.00	-0.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	12,600,000.00	12,100,000.00	-4.0%
Unsecured Roll		8612	736,000.00	665,000.00	-9.6%
Prior Years' Taxes		8613	20,800.00	18,500.00	-11.1%
Supplemental Taxes		8614	210,000.00	185,000.00	-11.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	398,000.00	280,000.00	-29.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,875.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,968,675.00	13,248,500.00	-5.2%
TOTAL, REVENUES			14,046,175.00	13,325,700.00	-5.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	8,670,000.00	6,640,000.00	-23.4%
Bond Interest and Other Service Charges		7434	6,825,572.00	6,563,436.00	-3.8%
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)			15,495,572.00	13,203,436.00	-14.8%
TOTAL, EXPENDITURES			15,495,572.00	13,203,436.00	-14.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	77,500.00	77,200.00	-0.4%
4) Other Local Revenue		8600-8799	13,968,675.00	13,248,500.00	-5.2%
5) TOTAL, REVENUES			14,046,175.00	13,325,700.00	-5.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	15,495,572.00	13,203,436.00	-14.8%
10) TOTAL, EXPENDITURES			15,495,572.00	13,203,436.00	-14.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,449,397.00)	122,264.00	-108.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,449,397.00)	122,264.00	-108.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,066,834.00	19,617,437.00	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,066,834.00	19,617,437.00	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,066,834.00	19,617,437.00	-6.9%
2) Ending Balance, June 30 (E + F1e)			19,617,437.00	19,739,701.00	0.6%
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	19,617,437.00	19,739,701.00	0.6%
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		
9010	Other Restricted Local	19,617,437.00	19,739,701.00
Total, Restricted Balance		19,617,437.00	19,739,701.00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,592.58	11,592.58	11,592.58	11,603.06	11,603.06	11,603.06
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,592.58	11,592.58	11,592.58	11,603.06	11,603.06	11,603.06
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	10.18	10.18	10.18	10.18	10.18	10.18
b. Special Education-Special Day Class	4.57	4.57	4.57	4.57	4.57	4.57
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	14.75	14.75	14.75	14.75	14.75	14.75
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,607.33	11,607.33	11,607.33	11,617.81	11,617.81	11,617.81
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Chico Unified School District  
2024-25 Cash Flow

	Estimated Jul	Estimated Aug	Estimated Sep	Estimated Oct	Estimated Nov	Estimated Dec	Estimated Jan	Estimated Feb	Estimated Mar	Estimated Apr	Estimated May	Estimated Jun	Estimated Accruals	Total	2024-25 Original
A. BEGINNING CASH	81,383,194	78,300,371	63,634,097	61,179,454	56,230,669	42,609,331	65,952,081	69,172,999	59,239,738	56,131,679	58,891,932	51,378,197			
B. RECEIPTS															
Principal Apportionment															
State Aid	3,180,685	3,180,685	5,725,232	5,725,232	5,725,232	5,725,232	5,725,232	5,089,095	5,089,095	5,089,095	5,089,095	5,089,095	3,180,685	63,613,691	63,613,691
EPA	0	0	7,717,364	0	0	7,717,364	0	0	6,339,263	0	0	5,512,403	275,620	27,562,014	27,562,014
Property Tax	0	0	0	4,060,763	0	24,364,577	8,746,258	624,733	0	11,869,922	0	11,245,189	1,561,832	62,473,274	62,473,274
In-Lieu Property Taxes	0	(343,341)	(686,683)	(453,470)	(453,470)	(453,470)	(453,470)	(453,470)	(1,036,502)	(505,295)	(502,056)	(502,056)	(634,858)	(6,478,140)	(6,478,140)
Federal Revenues	1,694,720	0	0	238,538	0	0	388,381	187,739	6,496	1,123,913	435,146	811,975	4,459,352	9,346,259	9,346,259
Other State Sources	429,490	774,104	984,182	929,669	1,350,420	1,825,795	852,095	1,152,901	1,956,862	2,137,764	1,160,060	1,049,774	1,574,694	16,177,809	16,177,809
Other Local Revenues	799,921	686,942	1,063,113	699,897	1,044,322	983,269	2,865,998	915,884	1,206,600	718,285	2,315,816	857,635	2,848,038	17,005,720	17,005,720
TOTAL RECEIPTS	6,104,815	4,298,389	14,803,208	11,200,629	7,666,504	40,162,767	18,124,495	7,516,882	13,561,814	20,433,684	8,498,061	24,064,016	13,265,362	189,700,627	189,700,627
C. DISBURSEMENTS															
Salaries & Benefits	(2,482,013)	(13,599,360)	(14,392,225)	(15,340,216)	(16,788,057)	(15,426,397)	(15,254,035)	(15,150,618)	(15,254,035)	(15,340,216)	(15,512,578)	(14,650,768)	(3,171,460)	(172,361,980)	(172,361,980)
Operating Expenditures	(1,340,102)	(4,690,357)	(2,923,518)	(2,328,333)	(4,536,881)	(1,650,796)	(2,279,670)	(2,332,077)	(1,968,976)	(2,365,766)	(2,358,280)	(4,117,631)	(4,540,624)	(37,433,013)	(37,433,013)
TOTAL DISBURSEMENTS	(3,822,114)	(18,289,717)	(17,315,744)	(17,668,550)	(21,324,938)	(17,077,193)	(17,533,706)	(17,482,695)	(17,223,012)	(17,705,983)	(17,870,858)	(18,768,400)	(7,712,085)	(209,794,993)	(209,794,993)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	1,826,510	0	0	0	1,826,510	112,980	0	3,766,000	3,766,000
Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	0	0	0	0	0	1,826,510	0	0	0	1,826,510	112,980	0	3,766,000	3,766,000
INTERFUND BORROWING															
Due From Other Funds (9310)	378,572	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due To Other Funds (9610)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	378,572	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PY PRIOR YEAR															
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable															
State Aid - PY	0	0	0	0	0	0	0	32,552	32,552	32,552	32,552	32,552	0	162,758	
Federal A/R	0	37,096	0	2,613,861	37,096	257,176	803,619	0	520,587	0	0	0	0	4,269,434	
Other State A/R	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Local A/R	118,019	210,222	519,024	0	0	0	0	0	0	0	0	0	0	847,265	
Accounts Payable															
Prior Year Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
In-Lieu	0	0	0	(633,593)	0	0	0	0	0	0	0	0	0	(633,593)	
Salaries & Benefits	(3,095,321)	0	0	0	0	0	0	0	0	0	0	0	0	(3,095,321)	
Operating A/P	(2,766,793)	(922,264)	(461,132)	(461,132)	0	0	0	0	0	0	0	0	0	(4,611,321)	
TOTAL PRIOR YEAR	(5,744,095)	(674,947)	57,892	1,519,136	37,096	257,176	803,619	32,552	553,139	32,552	32,552	32,552	0	(3,060,778)	0
E. NET INCREASE/DECREASE (B - C + D)	(3,082,823)	(14,666,275)	(2,454,643)	(4,948,784)	(13,621,338)	23,342,750	3,220,918	(9,933,261)	(3,108,060)	2,760,253	(7,513,735)	5,441,148	5,553,278	(19,389,144)	(16,328,366)
F. ENDING CASH (A + E)	78,300,371	63,634,097	61,179,454	56,230,669	42,609,331	65,952,081	69,172,999	59,239,738	56,131,679	58,891,932	51,378,197	56,819,344			
Auditor's Ending Cash	-	-	0	0	0	0	0	0	0	0	0	0			
Variance	78,300,371	63,634,097	61,179,454	56,230,669	42,609,331	65,952,081	69,172,999	59,239,738	56,131,679	58,891,932	51,378,197	56,819,344			

\*\*Notes for Original Budget:

1. Total Other Federal Revenues: Less Deferred Revenue (\$1,209,257)
2. Total Other State Revenues: Less STRS On-behalf (\$7,110,523) and Deferred Rev (\$1,948,230)
3. Total Other Local Revenues: Less PY Revenue (\$20,108)
4. Salaries and Benefits Expenditures: Less STRS On-behalf (\$7,110,523)

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	81,315,565.00	301	0.00	303	81,315,565.00	305	2,557,456.00		307	78,758,109.00	309
2000 - Classified Salaries	31,196,193.00	311	0.00	313	31,196,193.00	315	2,087,331.00		317	29,108,862.00	319
3000 - Employee Benefits	62,048,008.00	321	2,502,059.00	323	59,545,949.00	325	1,400,880.00		327	58,145,069.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,125,025.00	331	68,246.00	333	10,056,779.00	335	2,264,789.00		337	7,791,990.00	339
5000 - Services . . . & 7300 - Indirect Costs	19,686,116.00	341	27,115.00	343	19,659,001.00	345	1,547,642.00		347	18,111,359.00	349
TOTAL					201,773,487.00	365	TOTAL			191,915,389.00	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	62,623,177.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	11,168,368.00	380
3. STRS. . . . .	3101 & 3102	18,011,938.00	382
4. PERS. . . . .	3201 & 3202	3,801,779.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,091,265.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	13,699,131.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	38,533.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,786,495.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	1,422,650.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		114,643,336.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		763,135.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		113,880,201.00	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. . . . .		59.34%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			



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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	82,895,294.00	301	0.00	303	82,895,294.00	305	2,576,750.00		307	80,318,544.00	309
2000 - Classified Salaries	32,734,821.00	311	0.00	313	32,734,821.00	315	2,177,145.00		317	30,557,676.00	319
3000 - Employee Benefits	63,842,388.00	321	2,509,476.00	323	61,332,912.00	325	1,470,664.00		327	59,862,248.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,276,520.00	331	75,639.00	333	11,200,881.00	335	2,203,500.00		337	8,997,381.00	339
5000 - Services. . & 7300 - Indirect Costs	22,340,697.00	341	26,000.00	343	22,314,697.00	345	2,263,687.00		347	20,051,010.00	349
TOTAL					210,478,605.00	365	TOTAL			199,786,859.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	1,309,220.00
		393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	118,199,281.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	708,928.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	117,490,353.00	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.	58.81%	
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)	58.81%	
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).	199,786,859.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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):	11,603.06
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	11,832	11,862		
Charter School				
Total ADA	11,832	11,862	N/A	Met
Second Prior Year (2022-23)				
District Regular	11,100	11,742		
Charter School				
Total ADA	11,100	11,742	N/A	Met
First Prior Year (2023-24)				
District Regular	11,581	11,593		
Charter School		0		
Total ADA	11,581	11,593	N/A	Met
Budget Year (2024-25)				
District Regular	11,603			
Charter School	0			
Total ADA	11,603			

1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	11,706	11,996		
Charter School				
<b>Total Enrollment</b>	<b>11,706</b>	<b>11,996</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	11,794	12,087		
Charter School				
<b>Total Enrollment</b>	<b>11,794</b>	<b>12,087</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	11,972	12,316		
Charter School				
<b>Total Enrollment</b>	<b>11,972</b>	<b>12,316</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	12,343			
Charter School				
<b>Total Enrollment</b>	<b>12,343</b>			

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

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

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

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

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

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

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	11,069	11,996	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>11,069</b>	<b>11,996</b>	<b>92.3%</b>
Second Prior Year (2022-23)			
District Regular	11,377	12,087	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>11,377</b>	<b>12,087</b>	<b>94.1%</b>
First Prior Year (2023-24)			
District Regular	11,593	12,316	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,593</b>	<b>12,316</b>	<b>94.1%</b>
Historical Average Ratio:			93.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.0%</b>

**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	11,603	12,343		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,603</b>	<b>12,343</b>	<b>94.0%</b>	<b>Met</b>
1st Subsequent Year (2025-26)				
District Regular	11,593	12,332		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,593</b>	<b>12,332</b>	<b>94.0%</b>	<b>Met</b>
2nd Subsequent Year (2026-27)				
District Regular	11,669	12,415		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,669</b>	<b>12,415</b>	<b>94.0%</b>	<b>Met</b>

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

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

1a. STANDARD 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)	11,607.33	11,617.81	11,619.66	11,684.25
b.	Prior Year ADA (Funded)		11,607.33	11,617.81	11,619.66
c.	Difference (Step 1a minus Step 1b)		10.48	1.85	64.59
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		.09%	.02%	.56%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		147,485,170.00	147,170,839.00	150,978,093.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		1,578,091.32	4,312,105.58	4,650,125.26
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)			1.16%	2.95%	3.64%
LCFF Revenue Standard (Step 3, plus/minus 1%):			0.16% to 2.16%	1.95% to 3.95%	2.64% to 4.64%



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)	62,473,274.00	62,473,274.00	62,473,274.00	62,473,274.00
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)	153,963,310.00	153,648,979.00	157,456,233.00	162,607,537.00
District's Projected Change in LCFF Revenue:		(.20%)	2.48%	3.27%
LCFF Revenue Standard		0.16% to 2.16%	1.95% to 3.95%	2.64% to 4.64%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

The standard is not met in 2024-25 due to the loss of concentration dollars in that 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	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	91,230,093.19	100,156,399.71	91.1%
Second Prior Year (2022-23)	103,596,791.95	114,161,696.45	90.7%
First Prior Year (2023-24)	113,207,964.00	128,909,429.00	87.8%
Historical Average Ratio:			89.9%
District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (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)	114,821,332.00	127,859,028.00	89.8%	Met
1st Subsequent Year (2025-26)	117,488,305.00	130,248,039.00	90.2%	Met
2nd Subsequent Year (2026-27)	119,626,864.00	133,324,405.00	89.7%	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):	1.16%	2.95%	3.64%
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.84% to 11.16%</b>	<b>-7.05% to 12.95%</b>	<b>-6.36% to 13.64%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.84% to 6.16%	-2.05% to 7.95%	-1.36% to 8.64%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	16,994,474.00		
Budget Year (2024-25)	10,555,516.00	(37.89%)	Yes
1st Subsequent Year (2025-26)	8,406,722.00	(20.36%)	Yes
2nd Subsequent Year (2026-27)	8,406,722.00	0.00%	No

Explanation:  
(required if Yes)

The District is spending down the remaining COVID relief funding.

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

First Prior Year (2023-24)	26,257,480.00		
Budget Year (2024-25)	25,236,562.00	(3.89%)	Yes
1st Subsequent Year (2025-26)	23,899,268.00	(5.30%)	Yes
2nd Subsequent Year (2026-27)	23,896,654.00	(.01%)	No

Explanation:  
(required if Yes)

The District is spending down the state COVID relief funding as well as some carry over of other state programs.

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

First Prior Year (2023-24)	18,704,687.00		
Budget Year (2024-25)	17,025,828.00	(8.98%)	Yes
1st Subsequent Year (2025-26)	15,216,874.00	(10.62%)	Yes
2nd Subsequent Year (2026-27)	15,216,874.00	0.00%	No

Explanation:  
(required if Yes)

Local revenue decreased due to one-time grants that were received in 23-24 and 24-25.

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

First Prior Year (2023-24)	10,125,025.00		
Budget Year (2024-25)	11,276,520.00	11.37%	Yes
1st Subsequent Year (2025-26)	6,533,653.00	(42.06%)	Yes
2nd Subsequent Year (2026-27)	6,572,653.00	.60%	No

Explanation:  
(required if Yes)

The decrease in 2025-26 is related to carry over dollars being fully spent in 2024-25 as well as large textbook money is budgeted to be spent in 2024-25.

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

First Prior Year (2023-24)	20,045,881.00		
Budget Year (2024-25)	22,773,161.00	13.61%	Yes
1st Subsequent Year (2025-26)	18,188,873.00	(20.13%)	Yes
2nd Subsequent Year (2026-27)	19,077,680.00	4.89%	No

Explanation:  
(required if Yes)

The decrease in 25-26 is largely due to spending down of ELOP carry over dollars in 24-25. Additionally, one-time grants will be fully expended in 24-25 so a reduction is required in 25-26.

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)	61,956,641.00		
Budget Year (2024-25)	52,817,906.00	(14.75%)	Not Met
1st Subsequent Year (2025-26)	47,522,864.00	(10.03%)	Not Met
2nd Subsequent Year (2026-27)	47,520,250.00	(.01%)	Met

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

First Prior Year (2023-24)	30,170,906.00		
Budget Year (2024-25)	34,049,681.00	12.86%	Not Met
1st Subsequent Year (2025-26)	24,722,526.00	(27.39%)	Not Met
2nd Subsequent Year (2026-27)	25,650,333.00	3.75%	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)

The District is spending down the remaining COVID relief funding.

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

The District is spending down the state COVID relief funding as well as some carryover of other state programs.

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

Local revenue decreased due to one-time grants that were received in 23-24 and 24-25.

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)

The decrease in 2025-26 is related to carry over dollars being fully spent in 2024-25 as well as large textbook money is budgeted to be spent in 2024-25.

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

The decrease in 25-26 is largely due to spending down of ELOP carry over dollars in 24-25. Additionally, one-time grants will be fully expended in 24-25 so a reduction is required in 25-26.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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)

208,842,137.00

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

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

208,842,137.00

6,265,264.11

6,268,741.00

Met

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

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

☐ 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,200,621.00	5,677,490.00	6,377,160.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	9,727,297.70	15,809,181.22	15,006,839.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	14,927,918.70	21,486,671.22	21,383,999.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	173,354,020.93	189,249,664.23	212,572,011.00
	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)	173,354,020.93	189,249,664.23	212,572,011.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.6%	11.4%	10.1%
<b>District's Deficit Spending Standard Percentage Levels</b> (Line 3 times 1/3):		<b>2.9%</b>	<b>3.8%</b>	<b>3.4%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	5,322,627.09	100,156,399.71	N/A	Met
Second Prior Year (2022-23)	6,856,500.41	114,161,696.45	N/A	Met
First Prior Year (2023-24)	3,627,672.00	128,909,429.00	N/A	Met
Budget Year (2024-25) (Information only)	(1,004,166.00)	127,859,028.00		

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	28,184,161.00	32,053,508.57	N/A		Met
Second Prior Year (2022-23)	36,913,946.00	37,376,135.66	N/A		Met
First Prior Year (2023-24)	42,686,856.00	44,232,636.00	N/A		Met
Budget Year (2024-25) (Information only)	47,860,308.00				

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

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	56,819,344.00	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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,603	11,593	11,669
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

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)	216,905,516.00	209,808,311.00	214,000,263.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	216,905,516.00	209,808,311.00	214,000,263.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,507,165.48	6,294,249.33	6,420,007.89
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		6,507,165.48	6,294,249.33	6,420,007.89

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,507,165.00	6,294,249.00	6,420,008.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,626,071.00	4,566,169.00	2,887,875.00
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		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	13,133,236.00	10,860,418.00	9,307,883.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.05%	5.18%	4.35%
District's Reserve Standard (Section 10B, Line 7):		6,507,165.48	6,294,249.33	6,420,007.89
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

Yes

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

The District has hired positions with state one-time funding. When this funding has been fully spent, the positions will be eliminated.

**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)	(27,996,054.00)			
Budget Year (2024-25)	(31,652,579.00)	3,656,525.00	13.1%	Not Met
1st Subsequent Year (2025-26)	(34,487,074.00)	2,834,495.00	9.0%	Met
2nd Subsequent Year (2026-27)	(35,728,418.00)	1,241,344.00	3.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	3,817,387.00			
Budget Year (2024-25)	3,766,000.00	(51,387.00)	(1.3%)	Met
1st Subsequent Year (2025-26)	3,877,000.00	111,000.00	2.9%	Met
2nd Subsequent Year (2026-27)	3,991,330.00	114,330.00	2.9%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:

(required if NOT met)

The contribution amount in 24-25 increased by 13.1% over 23-24. This increase is due to projected full staffing in 24-25 as well as opening 3 new Special Education classrooms in 24-25.

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance
		Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds	19	Property Taxes	Fund 52,58,59,60,62,64 - object 7433	183,710,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Lassen Ave property	7.5 yrs	RDA dollars (Fund 42)	Fund 42, resource 9494, obj 7439	1,558,848
Bus Replacement Loan (8 buses)	1 yr	Unrestricted General Fund dollars	Fund 01, resource 7230, obj 7439	93,359
CEC 0% Interest Loan (solar)	3 yrs	Unrestricted General Fund dollars	Fund 01, resource 0000, obj 7439	616,360
TOTAL:				185,978,567

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	15,495,572	13,203,436	12,653,931	12,855,278
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lassen Ave property	209,766	209,736	209,705	209,673
Bus Replacement Loan (8 buses)	96,771	96,771	0	0
CEC 0% Interest Loan (solar)	246,544	246,544	246,544	123,272
Total Annual Payments:	16,048,653	13,756,487	13,110,180	13,188,223
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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>N/A</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	
		<div>0</div>	<div>0</div>	
4.	OPEB Liabilities			
	a. Total OPEB liability	<div>35,897,608.00</div>		
	b. OPEB plan(s) fiduciary net position (if applicable)	<div>0.00</div>		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>35,897,608.00</div>		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div>Actuarial</div>		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div>6/30/2023</div>		
5.	OPEB Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	<div>2,647,554.00</div>	<div>2,709,524.00</div>	<div>2,775,613.00</div>
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	<div>1,936,960.00</div>	<div>1,936,960.00</div>	<div>1,936,960.00</div>
	d. Number of retirees receiving OPEB benefits	<div>133.00</div>	<div>133.00</div>	<div>133.00</div>

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

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

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	784.41	689.66	695.66	698.66

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

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

No

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

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

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

Negotiations are unsettled for 24-25. There is a current formula for compensation that will be reviewed in September to determine a possible salary schedule increase.

**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

991530

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount included for any tentative salary schedule increases

0 0 0

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

Yes	No	No
17220	17220	17220
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
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Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

Yes	Yes	Yes
1765555	1810826	1856041
2.5%	2.5%	2.5%

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

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

Yes	Yes	Yes
Yes	Yes	Yes

**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.):

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**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	625.2125	613.06	621.31	623.56

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

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

No

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

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

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

Negotiations are unsettled for 24-25. There is a current formula for compensation that will be reviewed in September to determine a possible salary schedule increase.

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

457418

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?

Yes

No

No

2. Total cost of H&W benefits

16320

16320

16320

3. Percent of H&W cost paid by employer

97.0%

97.0%

97.0%

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

0.0%

0.0%

0.0%

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

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

No

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?

Yes

Yes

Yes

2. Cost of step & column adjustments

561314

572770

585802

3. Percent change in step & column over prior year

2.0%

2.0%

2.0%

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?

Yes

Yes

Yes

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

Yes

Yes

Yes

**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	102	99	99	99

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

Negotiations are unsettled for 24-25. There is a current formula for compensation that will be reviewed in September to determine a possible salary schedule increase.

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

Negotiations Settled

2. Salary settlement:

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

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

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


Negotiations Not Settled

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

182852

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

4. Amount included for any tentative salary schedule increases

0

0

0

**Management/Supervisor/Confidential**

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

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

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

Yes	No	No
12384	12384	12384
74.0%	74.0%	74.0%
0.0%	0.0%	0.0%

**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)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential**

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

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

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

No	No	No



S9. Local Control and Accountability Plan (LCAP)

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

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

Yes
Jun 26, 2024

S10. LCAP Expenditures

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

Yes
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ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:  
(optional)

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End of School District Budget Criteria and Standards Review

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	212,572,011.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,994,474.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	95,361.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	4,887,197.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	474,571.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	170,116.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,627,245.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	1,152,003.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				191,102,295.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				11,607.33
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,463.93

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	167,216,400.58	14,722.99
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	167,216,400.58	14,722.99
B. Required effort (Line A.2 times 90%)	150,494,760.52	13,250.69
C. Current year expenditures (Line I.E and Line II.B)	191,102,295.00	16,463.93
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 6,612,947.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 165,444,760.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.00%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 6,850,013.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 4,077,260.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	70,000.00	
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	186,623.00	
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	763,951.52	
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00	
7. Adjustment for Employment Separation Costs		
a. Plus: Normal Separation Costs (Part II, Line A)	0.00	
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00	
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,947,847.52	
9. Carry-Forward Adjustment (Part IV, Line F)	594,751.93	
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,542,599.45	
<b>B. Base Costs</b>		
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	128,096,519.00	
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,698,647.00	
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	24,384,636.00	
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,461,248.00	
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	95,361.00	
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00	
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,098,145.00	
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00	
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	776.00	
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,612,656.00	
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,334,836.48	
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00	
13. Adjustment for Employment Separation Costs		
a. Less: Normal Separation Costs (Part II, Line A)	0.00	
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00	
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,369,115.00	
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00	
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,867,557.00	
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,095,067.00	
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00	
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	201,114,563.48	
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)		5.94%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)		6.24%
<b>Part IV - Carry-forward Adjustment</b> The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates		



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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	11,947,847.52
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(135,223.12)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(237,017.30)
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.46%) times Part III, Line B19); zero if negative	594,751.93
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.47%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	594,751.93
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	594,751.93

Approved  
indirect cost  
rate: 5.46%

Highest rate  
used in any  
program: 5.47%

Note: In one or more  
resources, the rate  
used is greater than  
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,174,114.00	200,606.00	3.88%
01	3010	3,215,309.00	175,345.00	5.45%
01	3182	573,976.00	31,339.00	5.46%
01	3213	4,694,456.00	256,317.00	5.46%
01	3225	508,768.00	27,778.00	5.46%
01	3310	2,900,450.00	158,364.00	5.46%
01	3311	35,811.00	1,955.00	5.46%
01	3315	111,792.00	6,103.00	5.46%
01	3326	46,977.00	2,564.00	5.46%
01	3327	138,661.00	7,570.00	5.46%
01	3550	131,664.00	6,583.00	5.00%
01	4035	498,823.00	27,235.00	5.46%
01	4124	209,438.00	10,471.00	5.00%
01	4127	100,271.00	5,474.00	5.46%
01	4201	204.00	10.00	4.90%
01	4203	55,457.00	3,027.00	5.46%
01	5630	75,309.00	4,111.00	5.46%
01	5634	21,453.00	1,171.00	5.46%
01	6010	1,257,115.00	32,855.00	2.61%
01	6053	198,914.00	10,860.00	5.46%
01	6128	36,431.00	1,989.00	5.46%
01	6266	971,823.00	53,061.00	5.46%
01	6331	189,463.00	10,344.00	5.46%
01	6387	710,572.00	38,797.00	5.46%
01	6388	771,141.00	30,777.00	3.99%
01	6500	31,073,456.00	1,696,609.00	5.46%
01	6536	7,764.00	423.00	5.45%
01	6537	14,000.00	764.00	5.46%
01	6546	1,035,177.00	40,301.00	3.89%
01	6547	479,380.00	26,174.00	5.46%
01	6695	115,680.00	6,316.00	5.46%
01	6770	887,004.00	8,870.00	1.00%
01	7311	11,693.00	638.00	5.46%
01	7339	4,758.00	259.00	5.44%
01	7388	4,424.00	242.00	5.47%
01	7422	151,593.00	8,276.00	5.46%

01	7435	572,093.00	31,236.00	5.46%
01	7810	616,241.00	33,645.00	5.46%
01	8150	5,221,046.00	285,068.00	5.46%
12	6105	1,867,349.00	101,957.00	5.46%
13	5310	4,827,830.00	244,287.00	5.06%
13	5320	261,763.00	13,245.00	5.06%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,593,689.00	1,593,689.00
2. State Lottery Revenue	8560	2,120,807.00		963,173.00	3,083,980.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,120,807.00	0.00	2,556,862.00	4,677,669.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,120,807.00		0.00	2,120,807.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		965,224.00	965,224.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			230,000.00	230,000.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		2,120,807.00	0.00	1,195,224.00	3,316,031.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	1,361,638.00	1,361,638.00
<b>D. COMMENTS:</b>					
In resource 6300, object 5800 represents e-book licenses (online textbooks/curriculum).					

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	41,453.00	0.00	0.00	(359,765.00)				
Other Sources/Uses Detail					3,817,387.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	101,957.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(41,453.00)	257,808.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	71,100.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,746,287.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	41,453.00	(41,453.00)	359,765.00	(359,765.00)	3,817,387.00	3,817,387.00	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
01 GENERAL FUND								
Expenditure Detail	15,270.00	0.00	0.00	(432,464.00)				
Other Sources/Uses Detail					3,766,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	101,097.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(15,270.00)	331,367.00	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					0.00	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	60,000.00		
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	3,706,000.00		
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		
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
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								
TOTALS	15,270.00	(15,270.00)	432,464.00	(432,464.00)	3,766,000.00	3,766,000.00		



Chico Unified (61424) - 24-25 LCFF Calculator - Original Budget										v.25.1	PY1	v.25.1	5/24/2024	CY																	
LOCAL CONTROL FUNDING FORMULA										2023-24					2024-25																
LCFF ENTITLEMENT CALCULATION																															
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage										
Calculation Factors										8.22%		0.00%		56.87%		56.87%		1.07%		0.00%		54.94%		54.94%							
										Current Yr							Current Yr														
										ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total									
Grades TK-3										3,531.61	\$	9,919	\$	1,032	\$	1,246	\$	133	\$	43,543,608	3,507.32	\$	10,025	\$	1,043	\$	1,216	\$	-	\$	43,084,452
Grades 4-6										2,512.79		10,069				1,145		122		28,486,588	2,519.26		10,177				1,118		-		28,455,668
Grades 7-8										1,716.93		10,367				1,179		126		20,040,270	1,722.10		10,478				1,151		-		20,026,857
Grades 9-12										3,846.00		12,015		312		1,402		150		53,378,279	3,869.13		12,144		316		1,369		-		53,506,604
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		-		-		-		-		-	
Total Base, Supplemental, and Concentration Grant												\$ 124,340,426		\$ 4,844,573		\$ 14,693,502		\$ 1,570,244		\$ 145,448,745			\$ 125,830,271		\$ 4,880,780		\$ 14,362,530		\$ -		\$ 145,073,581
NSS Allowance												-										-									
TOTAL BASE										11,607.33	\$	124,340,426	\$	4,844,573	\$	14,693,502	\$	1,570,244	\$	145,448,745	11,617.81	\$	125,830,271	\$	4,880,780	\$	14,362,530	\$	-	\$	145,073,581
ADD ONS:																															
Targeted Instructional Improvement Block Grant																	\$	523,290									\$	523,290			
Home-to-School Transportation (COLA added commencing 2023-24)																		680,997										688,284			
Small School District Bus Replacement Program (COLA added commencing 2023-24)																		-										-			
Transitional Kindergarten (Commencing 2022-23)																		-											-		
TK ADA											273.37	TK Add-on rate	\$	3,044.00				832,138		TK ADA		287.84	TK Add-on rate	\$	3,077.00				885,684		
ECONOMIC RECOVERY TARGET PAYMENT																		-										-			
LCFF Entitlement Before Adjustments																		\$ 147,485,170										\$ 147,170,839			
Miscellaneous Adjustments																		-											-		
ADJUSTED LCFF ENTITLEMENT																		\$ 147,485,170										\$ 147,170,839			
Local Revenue (including RDA)																		(55,995,134)											(55,995,134)		
Gross State Aid																		\$ 91,490,036										\$ 91,175,705			
Education Protection Account Entitlement																		(26,602,859)										(27,562,014)			
Net State Aid																		\$ 64,887,177										\$ 63,613,691			
MINIMUM STATE AID CALCULATION																															
												12-13 Rate		2023-24 ADA		N/A				12-13 Rate		2024-25 ADA		N/A							
2012-13 RL/Charter Gen BG adjusted for ADA												\$	5,320.83	11,607.33		\$ 61,760,630		\$	5,320.83		11,617.81		\$ 61,816,392								
2012-13 NSS Allowance (deficit)												\$	-			-		\$	-												
Minimum State Aid Adjustments																-															
Less Current Year Property Taxes/In-Lieu																(55,995,134)										(55,995,134)					
Less Education Protection Account Entitlement																(26,602,859)										(27,562,014)					
Subtotal State Aid for Historical RL/Charter General BG																\$ -										\$ -					
Categorical Minimum State Aid																10,293,591										10,293,591					
Charter School Categorical Block Grant adjusted for ADA													-	-		-					-	-				-					
Minimum State Aid Guarantee Before Proration Factor																\$ 10,293,591										\$ 10,293,591					
Proration Factor																0.00%										0.00%					
Minimum State Aid Guarantee																\$ 10,293,591										\$ 10,293,591					
CHARTER SCHOOL MINIMUM STATE AID OFFSET																															
LCFF Entitlement																-										-					
Minimum State Aid plus Property Taxes including RDA																-										-					
Offset																-									-						
Minimum State Aid Prior to Offset																-									-						
Total Minimum State Aid with Offset																-									-						
State Aid Before Additional State Aid																\$ 64,887,177									\$ 63,613,691						
ADDITIONAL STATE AID																\$ -									\$ -						
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																\$ 64,887,177									\$ 63,613,691						
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple																															
Change Over Prior Year												8.19%		11,165,951						-0.21%		(314,331)									
LCFF Entitlement Per ADA (excluding Categorical MSA)																12,706									12,668						
Per-ADA Change Over Prior Year														9.44%		1,096						-0.30%		(38)							
Basic Aid Status (school districts only)																															
Non-Basic Aid																															
LCFF SOURCES INCLUDING EXCESS TAXES																															
														Increase		2023-24				Increase		2024-25									
State Aid												-11.13%		(8,124,148)		\$ 64,887,177		-1.96%		(1,273,486)		\$ 63,613,691									
Education Protection Account																26,602,859								27,562,014							
Property Taxes Net of In-Lieu Transfers												4.88%		2,607,040		55,995,134		0.00%		-				55,995,134							
Charter In-Lieu Taxes												0.00%		-		-		0.00%		-			-								
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)												-4.05%		(5,517,108)		\$ 147,485,170		-0.86%		(1,273,486)		\$ 147,170,839									

Chico Unified (61424) - 24-25 LCFF Calculator - Original Budget										v.25.1		CY1		v.25.1		CY2																													
LOCAL CONTROL FUNDING FORMULA										2025-26		2026-27																																	
LCFF ENTITLEMENT CALCULATION																																													
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage																									
Calculation Factors										2.93%		0.00%		52.85%		52.85%		3.08%		0.00%		51.85%		51.85%																					
										Prior Yr ADA		Grade Span		Supplemental		Concentration		Current Yr ADA		Grade Span		Supplemental		Concentration																					
										Base								Base																											
										Total								Total																											
Grades TK-3										3,498.96	\$	10,319	\$	1,073	\$	1,204	\$	-	\$	44,073,370	3,510.98	\$	10,637	\$	1,106	\$	1,218	\$	-	\$	45,504,931														
Grades 4-6										2,514.28		10,475		1,107		1,107		-		29,120,913	2,584.65		10,798		1,120		-		30,803,220																
Grades 7-8										1,737.63		10,785		1,140		-		-		20,721,194	1,712.34		11,117		1,153		-		21,010,126																
Grades 9-12										3,868.79		12,500		325		1,356		-		54,861,773	3,876.28		12,885		335		1,371		-		56,558,469														
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		-		-		-		-		-															
Total Base, Supplemental, and Concentration Grant											\$	129,543,066	\$	5,011,741	\$	14,222,443	\$	-	\$	148,777,250		\$	134,237,297	\$	5,181,698	\$	14,457,751	\$	-	\$	153,876,746														
NSS Allowance												-		-		-		-		-		-		-		-		-		-															
TOTAL BASE										11,619.66	\$	129,543,066	\$	5,011,741	\$	14,222,443	\$	-	\$	148,777,250	11,684.25	\$	134,237,297	\$	5,181,698	\$	14,457,751	\$	-	\$	153,876,746														
ADD ONS:																																													
Targeted Instructional Improvement Block Grant																\$ 523,290						\$ 523,290																							
Home-to-School Transportation (COLA added commencing 2023-24)																708,451						730,271																							
Small School District Bus Replacement Program (COLA added commencing 2023-24)																																													
Transitional Kindergarten (Commencing 2022-23)										TK ADA						306.00						TK Add-on rate						\$ 3,167.00						969,102						999,090					
ECONOMIC RECOVERY TARGET PAYMENT																																													
LCFF Entitlement Before Adjustments																\$ 150,978,093						\$ 156,129,397																							
Miscellaneous Adjustments																																													
ADJUSTED LCFF ENTITLEMENT																\$ 150,978,093						\$ 156,129,397																							
Local Revenue (including RDA)																(55,995,134)						(55,995,134)																							
Gross State Aid																\$ 94,982,959						\$ 100,134,263																							
Education Protection Account Entitlement																(30,023,930)						(33,166,209)																							
Net State Aid																\$ 64,959,029						\$ 66,968,054																							
MINIMUM STATE AID CALCULATION																																													
										12-13 Rate		2025-26 ADA		N/A		12-13 Rate		2026-27 ADA		N/A																									
2012-13 RL/Charter Gen BG adjusted for ADA										\$ 5,320.83		11,619.66		\$ 61,826,236		\$ 5,320.83		11,684.25		\$ 62,169,908																									
2012-13 NSS Allowance (deficit)										\$ -						\$ -																													
Minimum State Aid Adjustments																																													
Less Current Year Property Taxes/In-Lieu														(55,995,134)				(55,995,134)																											
Less Education Protection Account Entitlement														(30,023,930)				(33,166,209)																											
Subtotal State Aid for Historical RL/Charter General BG														\$ -				\$ -																											
Categorical Minimum State Aid												10,293,591				10,293,591																													
Charter School Categorical Block Grant adjusted for ADA																																													
Minimum State Aid Guarantee Before Proration Factor														\$ 10,293,591				\$ 10,293,591																											
Proration Factor														0.00%				0.00%																											
Minimum State Aid Guarantee														\$ 10,293,591				\$ 10,293,591																											
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																													
LCFF Entitlement																																													
Minimum State Aid plus Property Taxes including RDA																																													
Offset																																													
Minimum State Aid Prior to Offset																																													
Total Minimum State Aid with Offset																																													
State Aid Before Additional State Aid																\$ 64,959,029						\$ 66,968,054																							
ADDITIONAL STATE AID																\$ -						\$ -																							
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																\$ 64,959,029						\$ 66,968,054																							
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																\$ 150,978,093						\$ 156,129,397																							
Change Over Prior Year										2.59%		3,807,254				3.41%		5,151,304																											
LCFF Entitlement Per ADA (excluding Categorical MSA)																12,993						13,362																							
Per-ADA Change Over Prior Year										2.57%		325				2.84%		369																											
Basic Aid Status (school districts only)																Non-Basic Aid						Non-Basic Aid																							
LCFF SOURCES INCLUDING EXCESS TAXES																																													
										Increase		2025-26		Increase		2026-27																													
State Aid										2.11%		1,345,338		\$ 64,959,029		3.09%		2,009,025		\$ 66,968,054																									
Education Protection Account												30,023,930						33,166,209																											
Property Taxes Net of In-Lieu Transfers										0.00%		-		55,995,134		0.00%		-		55,995,134																									
Charter In-Lieu Taxes										0.00%		-				0.00%		-																											
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										0.91%		1,345,338		\$ 150,978,093		1.33%		2,009,025		\$ 156,129,397																									

Chico Unified School District  
2024-25 Original Budget

UNRESTRICTED GENERAL FUND

**MULTI-YEAR PROJECTION**

		2024-25 Projected Budget	Change	2025-26 Projected Budget	Change	2026-27 Projected Budget
<b>REVENUES</b>						
Local Control Funding Formula	8010-8099	147,170,839	3,807,254	150,978,093	5,151,304	156,129,397
Federal Sources	8100-8299	0	0	0	0	0
Other State Revenues	8300-8599	4,568,687	1,857	4,570,544	(1,859)	4,568,685
Other Local Revenues	8600-8799	3,001,915	(107,200)	2,894,715	0	2,894,715
<b>TOTAL REVENUES</b>		<b>154,741,441</b>	<b>3,701,911</b>	<b>158,443,352</b>	<b>5,149,446</b>	<b>163,592,797</b>
<b>EXPENDITURES</b>						
Certificated Salaries	1000-1999	59,093,600	1,475,108	60,568,708	1,223,602	61,792,310
Classified Salaries	2000-2999	18,704,081	452,932	19,157,013	345,140	19,502,153
Employee Benefits	3000-3999	37,023,651	738,934	37,762,585	569,817	38,332,402
Books and Supplies	4000-4999	5,022,417	(1,127,117)	3,895,300	49,000	3,944,300
Services, Other Operating Expenses	5000-5999	11,275,198	621,771	11,896,969	888,807	12,785,776
Capital Outlay	6000-6999	75,000	0	75,000	0	75,000
	7100-7299					
Other Outgo	7400-7499	680,842	(96,771)	584,071	0	584,071
Direct Support/Indirect Costs	7300-7399	(4,015,761)	324,155	(3,691,606)	0	(3,691,606)
<b>TOTAL EXPENDITURES</b>		<b>127,859,028</b>	<b>2,389,011</b>	<b>130,248,039</b>	<b>3,076,366</b>	<b>133,324,405</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>26,882,413</b>	<b>1,312,900</b>	<b>28,195,313</b>	<b>2,073,079</b>	<b>30,268,392</b>
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
a) In	8910-8929	3,766,000	111,000	3,877,000	114,330	3,991,330
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(31,652,579)	(2,834,495)	(34,487,074)	(1,241,344)	(35,728,418)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>(27,886,579)</b>	<b>(2,723,495)</b>	<b>(30,610,074)</b>	<b>(1,127,014)</b>	<b>(31,737,088)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(1,004,166)</b>	<b>(1,410,595)</b>	<b>(2,414,761)</b>	<b>946,065</b>	<b>(1,468,696)</b>
<b>Beginning Fund Balance</b>		<b>47,860,308</b>		<b>46,856,142</b>		<b>44,441,381</b>
<b>Ending Fund Balance</b>		<b>46,856,142</b>		<b>44,441,381</b>		<b>42,972,685</b>
<b>Components of Fund Balance:</b>						
<b>a) Nonspendable</b>						
Revolving Cash		25,200		25,200		25,200
Stores		273,028		273,028		273,028
Prepaid Expenditures		1,607,064		1,607,064		1,607,064
<b>b) Restricted</b>						
<b>c) Committed</b>						
STRS & PERS volatility		4,000,000		4,000,000		4,000,000
Enrollment & Attendance volatility		5,000,000		5,000,000		5,000,000
Transitional Kindergarten implementation		1,500,000		1,500,000		1,500,000
Unexpected/Increased costs related to Special Ed		4,000,000		4,000,000		4,000,000
Information Technology Infrastructure		2,000,000		2,000,000		2,000,000
Electric Vehicle Infrastructure		2,000,000		2,000,000		2,000,000
Safety Repairs		5,000,000		5,000,000		5,000,000
<b>d) Assigned</b>						
Board Reserve - 2%		4,338,110		4,196,166		4,280,005
Board Reserve - 2018-19 One-time Funds		1,801,319		1,801,319		1,801,319
ERATE Carryover		2,178,185		2,178,185		2,178,185
Fair Market Value of Cash		0		0		0
Site Allocations Carryover		0		0		0
<b>e) Unassigned/Unappropriated</b>						
3% Required Reserve		6,507,165		6,294,249		6,420,008
<b>Unappropriated Fund Balance</b>		<b>6,626,070</b>		<b>4,566,169</b>		<b>2,887,875</b>

## MULTI-YEAR ASSUMPTIONS

	2024-25 Changes	2025-26 Changes
<b>REVENUES</b>		
<b>Local Control Funding Formula</b>		
Projected CBEDS Enrollment	12,343	12,332
Projected P2 ADA	11,603.07	11,592.57
Prior Year P2 ADA	11,592.58	11,603.07
Change in Yr. to Yr. ADA	10.49	(10.50)
<b>Federal Revenues</b>		
Forest Reserve Revenue	0	0
<b>Total Change in Federal Revenues</b>	0	0
<b>Other State Revenues</b>		
Unrestricted Lottery - Change in ADA	1,857	(1,859)
Placeholder	0	0
<b>Total Change in Other State Revenues</b>	1,857	(1,859)
<b>Other Local Revenues</b>		
Tuition - International Students	0	0
Interest	(100,000)	0
Facilities Use	(7,200)	0
ERATE Reimbursement	0	0
<b>Total Change in Other Local Revenues</b>	(107,200)	0
<b>TOTAL CHANGE TO REVENUES</b>	<b>(105,343)</b>	<b>(1,859)</b>
<b>EXPENDITURES</b>		
<b>Certificated Salaries</b>		
Adjust Teacher FTE (0) for Decreased Enrollment of 11 in 25-26	0	0
Adjust Teacher FTE (2) for Increased Enrollment of 82 in 26-27	0	132,384
Estimated Step/Column Increases	1,477,340	1,514,218
Salary savings from retirements (CUTA est 12 FTE in 24-25, 12 in 25-26)	(420,000)	(420,000)
Assistant Principal @ Elementary schools	0	0
TK Implementation (1 teacher in 25-26)	66,192	0
TK Teachers at 10:1 ratio (3 new teachers)	198,576	0
Prep Time	150,000	0
One-time AFC teacher payments	0	0
WASC - E/A	3,000	(3,000)
Certificated Staff Moving Classrooms due to Construction	0	0
<b>Total Change in Certificated Salaries</b>	1,475,108	1,223,602
<b>Classified Salaries</b>		
Estimated Step Increases	374,082	383,140
Salary savings from retirements (CSEA 4 FTE 25-26 and 4 FTE 26-27)	(38,000)	(38,000)
TK Implementation (12:1 ratio)	29,213	0
TK Aides at 10:1 ratio	87,638	0
Add'l Custodian for New Classrooms due to Construction	0	0
<b>Total Change in Classified Salaries</b>	452,932	345,140
<b>Employee Benefits</b>		
Benefits Adjusted for FTE change due to Enrollment in 25-26	0	0
Benefits Adjusted for FTE change due to Enrollment in 26-27	0	71,719
Benefit Increase from Estimated Step/Column Increases - Certificated	379,100	388,563
Benefit savings from retirements (CUTA est 12 FTE in 24-25, 12 in 25-26)	(107,776)	(107,776)
Benefit savings from retirements (CSEA 4 FTE 24-25 and 4 FTE 25-26)	(15,337)	(15,489)
Benefit Increase from Estimated Step/Column Increases - Classified	150,983	156,172
Benefit Increase from addition of AP's at elementary schools	0	0
STRS Rates (19.10% 25-26), (19.10% 26-27)	0	0
PERS Rates (27.05% 24-25), (27.60% 25-26), (28.00% in 26-27)	102,872	76,628
UI Rate Change (.05% 25-26), (.05% 26-27)	0	0
One-time AFC teacher payments	0	0
Prep Time	38,492	0
TK Implementation (1 teacher in 25-26)	35,860	0
TK Teachers at 10:1 ratio (3 new teachers)	107,579	0
TK Implementation (7.5 hrs in 25-26)	11,790	0
TK Aides at 10:1 ratio	35,371	0
Add'l Custodian for New Classrooms due to Construction	0	0
<b>Total Change in Employee Benefits</b>	738,934	569,817



<b>Books and Supplies</b>			
2023-24 Site Discretionary Carryover (res 0009)	(437,210)		0
2023-24 Safe Schools Carryover (res 0030)	(82,369)		0
2015-16 One-time Funding Spending Plan	(58,501)		0
2017-18 One-time Funding Spending Plan - Playgrounds	(39,047)		0
2018-19 One-time Funding	0		0
ERATE One-time expenditures	0		0
Technology - Student Devices	0		0
Technology - Infrastructure	0		0
Textbooks (res 0063)	(610,990)		0
WASC supplies	1,000	(1,000)	
Fuel - Estimated Cost Increase	100,000	50,000	
<b>Total Change in Books and Supplies</b>	<b>(1,127,117)</b>	<b>49,000</b>	
<b>Services, Other Operating Expenses</b>			
Election costs - even years in November	(100,000)	110,000	
Utilities Increases	542,420	595,508	
Property & Liability Insurance	172,944	186,779	
2015-16 One-time Funding Spending Plan	0	0	
2017-18 One-time Funding Spending Plan - Playgrounds	0	0	
2018-19 One-time Funding	(20,073)	0	
ERATE One-time expenditures	0	0	
Software	35,000	0	
SFP Audits	(12,000)	0	
Technology - Infrastructure	0	0	
WASC team travel	3,480	(3,480)	
<b>Total Change in Services, Other Oper. Expenses</b>	<b>621,771</b>	<b>888,807</b>	
<b>Capital Outlay</b>			
ERATE One-time expenditures	0	0	
Technology - Infrastructure	0	0	
Bus Replacement	0	0	
Electric Bus Purchase - Carl Moyer Grant	0	0	
Placeholder	0	0	
<b>Total Change in Capital Outlay</b>	<b>0</b>	<b>0</b>	
<b>Other Outgo</b>			
BCCS Billback	0	0	
Bus replacement loan	(96,771)	0	
<b>Total Change in Other Outgo</b>	<b>(96,771)</b>	<b>0</b>	
<b>Direct Support/Indirect Costs</b>			
Changes to Indirect Costs-GF	0	0	
Changes to Indirect Costs- Due to End of Grants	324,155	0	
<b>Total Change in Direct Support/Indirect Costs</b>	<b>324,155</b>	<b>0</b>	
<b>TOTAL CHANGES IN EXPENDITURES</b>	<b>2,389,011</b>	<b>3,076,366</b>	
<b>OTHER FINANCING SOURCES/USES</b>			
<b>Interfund Transfers</b>			
a) In	111,000	114,330	
b) Out			
Nutrition Services Contribution			
--Deficit Spending	0		
--Step/Column plus payroll benefits	0	0	
	0	0	
<b>Other Sources/Uses</b>			
a) Sources	0	0	
b) Uses	0	0	
<b>Contributions to Restricted Programs</b>			
Routine Restricted to 3% requirement	212,916	(125,759)	
Special Ed contribution for step & column and PERS/STRS increases	(749,974)	(753,605)	
Additional teachers, aides, & supplies for new classes	(600,000)	(280,000)	
Arts/Music/Materials Discretionary BG (res 6762)	(1,596,226)	0	
Spec Ed staffing from grants that are ending	0	0	
BCOE Special Ed Billback	(101,211)	(81,981)	
<b>Total Change in Contributions</b>	<b>(2,834,495)</b>	<b>(1,241,344)</b>	
<b>TOTAL CHANGES IN OTHER FINANCING SOURCES</b>	<b>(2,723,495)</b>	<b>(1,127,014)</b>	

Chico Unified School District  
2024-25 Original Budget

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION						
		2024-25 Projected Budget	Change	2025-26 Projected Budget	Change	2026-27 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	10,555,516	(2,148,794)	8,406,722	0	8,406,722
Other State Revenues	8300-8599	20,667,875	(1,339,151)	19,328,724	(756)	19,327,968
Other Local Revenues	8600-8799	14,023,913	(1,701,754)	12,322,159	0	12,322,159
TOTAL REVENUES		45,247,304	(5,189,699)	40,057,605	(756)	40,056,849
EXPENDITURES						
Certificated Salaries	1000-1999	23,801,694	(198,279)	23,603,415	466,823	24,070,238
Classified Salaries	2000-2999	14,030,740	523,688	14,554,428	367,662	14,922,090
Employee Benefits	3000-3999	26,818,737	207,946	27,026,683	209,120	27,235,803
Books and Supplies	4000-4999	6,254,103	(3,615,750)	2,638,353	(10,000)	2,628,353
Services, Other Operating Expenses	5000-5999	11,497,963	(5,206,059)	6,291,904	0	6,291,904
Capital Outlay	6000-6999	1,794,818	(974,818)	820,000	0	820,000
	7100-7299					
Other Outgo	7400-7499	1,265,136	101,211	1,366,347	81,981	1,448,328
Direct Support/Indirect Costs	7300-7399	3,583,297	(324,155)	3,259,142	0	3,259,142
TOTAL EXPENDITURES		89,046,488	(9,486,216)	79,560,272	1,115,586	80,675,858
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(43,799,184)	4,296,517	(39,502,667)	(1,116,342)	(40,619,009)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	31,652,579	2,834,495	34,487,074	1,241,344	35,728,418
TOTAL OTHER FINANCING SOURCES/USES		31,652,579	2,834,495	34,487,074	1,241,344	35,728,418
NET INCREASE (DECREASE) IN FUND BALANCE		(12,146,605)	7,131,012	(5,015,593)	125,002	(4,890,591)
Beginning Fund Balance		29,659,395		17,512,790		12,497,197
Ending Fund Balance		17,512,790		12,497,197		7,606,606
Components of Fund Balance:						
b) Restricted		17,512,790		12,497,197		7,606,606
Unappropriated Fund Balance		0		0		0

	2025-26 Changes	2026-27 Changes
<b>Federal Revenues</b>		
ESSER III (res 3213)	(952,856)	0
Title I Carryover (res 3010)	(666,044)	0
CSI Carryover (res 3182)	(183,270)	0
Title II Carryover (res 4035)	(97,282)	0
21st Century Carryover (res 4124)	(59,591)	0
Title IV Carryover (res 4127)	(189,751)	0
<b>Total Federal Revenues</b>	(2,148,794)	0
<b>Other State Revenues</b>		
CTEIG Grant (rsc 6387)	(120,954)	0
Strong Workforce Carryover (rsc 6388)	(315,310)	0
ELOP (res 2600)	0	0
ASES Carryover (rsc 6010)	0	0
PreK Planning & Implementation (res 6053)	0	0
IEEEP (res 6128)	(50,594)	0
Restricted Lottery (res 6300)	755	(756)
Community Schools Planning (res 6331)	0	0
SpEd Early Intervention (res 6547)	0	0
Classified PD Blk Grant (res 7311)	0	0
IPI Grant (resc 7422)	(853,048)	0
Learning Recovery (res 7435)	0	0
Ethnic Studies (res 7814)	0	0
Placeholder	0	0
<b>Total State Revenues</b>	(1,339,151)	(756)
<b>Other Local Revenues</b>		
MAA (rsc 9087)	0	0
CA Scaling Up MTSS (res 7815)	0	0
SBHIP (res 7817)	0	0
MediCal Planning Capacity (res 7819)	(728,539)	0
CalSHAPE (res 9144)	(973,215)	0
<b>Total Local Revenues</b>	(1,701,754)	0
<b>Certificated Salaries</b>		
ESSER III (resc 3213)	(30,000)	0
Title I Carryover (res 3010)	0	0
CSI Carryover (res 3182)	(183,270)	0
21st Century Carryover (res 4124)	(9,591)	0
Title IV Carryover (rsc 4127)	0	0
ASES Carryover (rsc 6010)	0	0
PreK Planning & Implementation (res 6053)	0	0
IEEEP (res 6128)	(4,000)	0
Educator Effectiveness (res 6266)	(160,491)	0
Community Schools Planning (res 6331)	0	0
SpEd Early Intervention (res 6547)	(394,413)	0
Learning Recovery (res 7435)	0	0
Teachers for new Special Ed classrooms	250,000	125,000
Spec Ed staffing from grants that are ending	0	0
Estimated Step/Column Increases Special Ed	333,486	341,823
<b>Total Change in Certificated Salaries</b>	(198,279)	466,823

**Classified Salaries**

ESSER III (resc 3213)	0	0
IEEEP (res 6128)	(5,000)	0
Community Schools Planning (res 6331)	0	0
Learning Recovery (res 7435)	0	0
Aides for new Special Ed classrooms	330,000	165,000
Estimated Step/Column Increases Special Ed	198,688	202,662
<b>Total Change in Classified Salaries</b>	<b>523,688</b>	<b>367,662</b>

**Employee Benefits**

Special Ed Impact - STRS Rates (19.10% 24-25 & 25-26 & 26-27)	0	0
Special Ed Impact - PERS Rates (27.05% 24-25),(27.60% 25-26),(28.00% in 26-27)	52,032	38,797
ESSER III (resc 3213)	(6,933)	0
Title IV Carryover (rsc 4127)	0	0
PreK Planning & Implementation (res 6053)	0	0
IEEEP (res 6128)	(2,921)	0
Educator Effectiveness (res 6266)	0	0
Community Schools Planning (res 6331)	0	0
Learning Recovery (res 7435)	0	0
Title I Carryover (res 3010)	0	0
Spec Ed staffing from grants that are ending	0	0
Estimated Step/Column Increases Special Ed - Certificated	85,576	87,715
Estimated Step/Column Increases Special Ed - Classified	80,193	82,607
<b>Total Change in Employee Benefits</b>	<b>207,946</b>	<b>209,120</b>

**Books and Supplies**

Spec Ed new classroom setup	20,000	(10,000)
Restricted Lottery Carryover (res 6300)	(861,638)	0
Rural Bus Pilot Grant (rsc 9129)	0	0
Title I Carryover (rsc 3010)	(200,000)	0
Title IV Carryover (rsc 4127)	0	0
ASES Carryover (rsc 6010)	0	0
21st Century Carryover (rsc 4124)	(50,000)	0
ELOP (res 2600)	(300,000)	0
PreK Planning & Implementation (res 6053)	0	0
IEEEP (res 6128)	(26,000)	0
Community Schools Planning (res 6331)	0	0
CTEIG Grant (rsc 6387)	(120,954)	0
Strong Workforce Grant (rsc 6388)	(298,646)	0
SpEd Early Intervention (res 6547)	(689,406)	0
Arts/Music/Materials Discretionary BG (res 6762)	(135,639)	0
Classified PD Blk Grant (res 7311)	(10,000)	0
LLMF COVID-19 Funds (rsc 7388)	(168,552)	0
IPI Grant (resc 7422)	(291,145)	0
Ethnic Studies (res 7814)	0	0
Donations Carryover (rsc 9024)	(483,770)	0
<b>Total Change in Books and Supplies</b>	<b>(3,615,750)</b>	<b>(10,000)</b>

<b>Services, Other Operating Expenses</b>			
Routine Restricted Maintenance Carryover	0		0
Restricted Lottery Carryover (res 6300)	(500,000)		0
ELOP (res 2600)	(1,349,264)		0
ESSER III (resc 3213)	(36,780)		0
Title I Carryover (rsc 3010)	(430,843)		0
Title II Carryover (rsc 4035)	(97,282)		0
Title IV Carryover (rsc 4127)	(179,722)		0
ASES carryover (rsc 6010)	0		0
PreK Planning & Implementation (res 6053)	0		0
Community Schools Planning (res 6331)	0		0
IEEEP (res 6128)	(10,000)		0
Strong Workforce Grant (rsc 6388)	0		0
SpEd Early Intervention (res 6547)	(175,000)		0
Arts/Music/Materials Discretionary BG (res 6762)	(60,000)		0
Classified PD Blk Grant (res 7311)	(25,000)		0
IPI Grant (resc 7422)	(516,819)		0
Ethnic Studies (res 7814)	0		0
SBHIP (res 7817)	(162,098)		0
MediCal Planning Capacity (res 7819)	(690,036)		0
CalSHAPE (res 9144)	(973,215)		0
Donations Carryover (rsc 9024)	0		0
MAA Carryover (rsc 9087)	0		0
<b>Total Change in Services, Other Oper. Expenses</b>	<b>(5,206,059)</b>		<b>0</b>
<b>Capital Outlay</b>			
Rural Bus Pilot Grant (rsc 9129)	0		0
ELOP (res 2600)	0		0
Strong Workforce Grant (rsc 6388)	0		0
Arts/Music/Materials Discretionary BG (res 6762)	(100,000)		0
IPI Grant (resc 7422)	0		0
ESSER III (resc 3213)	(874,818)		0
<b>Total Change in Capital Outlay</b>	<b>(974,818)</b>		<b>0</b>
<b>Other Outgo</b>			
SELPA billback for regional services	101,211		81,981
<b>Total Change in Other Outgo</b>	<b>101,211</b>		<b>81,981</b>
<b>Indirect Costs</b>			
ESSER III (resc 3213)	(4,325)		0
Title I Carryover (rsc 3010)	(35,201)		0
Title II Carryover (res 4035)	0		0
21st Century Carryover (rsc 4124)	0		0
Title IV Carryover (rsc 4127)	(10,029)		0
ELOP (res 2600)	(92,029)		0
PreK Planning & Implementation (res 6053)	0		0
IEEEP (res 6128)	(2,673)		0
Educator Effectiveness (res 6266)	0		0
Community Schools Planning (res 6331)	0		0
CTEIG Grant (rsc 6387)	0		0
Strong Workforce Grant (rsc 6388)	(16,664)		0
SpEd Early Intervention (res 6547)	(70,242)		0
Learning Recovery (res 7435)	0		0
IPI Grant (resc 7422)	(45,084)		0
MediCal Planning Capacity (res 7819)	(38,503)		0
LLMF COVID-19 Funds (rsc 7388)	(9,405)		0
<b>Total Direct Support/Indirect Costs</b>	<b>(324,155)</b>		<b>0</b>
<b>OTHER FINANCING SOURCES/USES</b>			
<b>Interfund Transfers</b>			
a) In			
b) Out			
<b>Other Sources/Uses</b>			
a) Sources			
b) Uses			
<b>Contributions to Restricted Programs</b>			
Routine Restricted to 3% requirement	(212,916)		125,759
Special Ed contribution for step & column and PERS/STRS increases	749,974		753,605
Additional teachers, aides, & supplies for new classes	600,000		280,000
Arts/Music/Materials Discretionary BG (res 6762)	1,596,226		0
Spec Ed staffing from grants that are ending	0		0
BCOE Special Ed Billback	101,211		81,981
<b>Total Change in Contributions</b>	<b>2,834,495</b>		<b>1,241,344</b>
<b>TOTAL CHANGES IN OTHER FINANCING SOURCES</b>	<b>2,834,495</b>		<b>1,241,344</b>

Chico Unified School District  
2024-25 Original Budget

TOTAL GENERAL FUND

**MULTI-YEAR PROJECTION**

		2024-25 Projected Budget	Change	2025-26 Projected Budget	Change	2026-27 Projected Budget
<b>REVENUES</b>						
Local Control Funding Formula	8010-8099	147,170,839	3,807,254	150,978,093	5,151,304	156,129,397
Federal Sources	8100-8299	10,555,516	(2,148,794)	8,406,722	0	8,406,722
Other State Revenues	8300-8599	25,236,562	(1,337,294)	23,899,268	(2,615)	23,896,654
Other Local Revenues	8600-8799	17,025,828	(1,808,954)	15,216,874	0	15,216,874
<b>TOTAL REVENUES</b>		199,988,745	(1,487,788)	198,500,957	5,148,690	203,649,647
<b>EXPENDITURES</b>						
Certificated Salaries	1000-1999	82,895,294	1,276,829	84,172,123	1,690,425	85,862,548
Classified Salaries	2000-2999	32,734,821	976,620	33,711,441	712,802	34,424,243
Employee Benefits	3000-3999	63,842,388	946,880	64,789,268	778,937	65,568,205
Books and Supplies	4000-4999	11,276,520	(4,742,867)	6,533,653	39,000	6,572,653
Services, Other Operating Expenses	5000-5999	22,773,161	(4,584,288)	18,188,873	888,807	19,077,680
Capital Outlay	6000-6999	1,869,818	(974,818)	895,000	0	895,000
	7100-7299					
Other Outgo	7400-7499	1,945,978	4,440	1,950,418	81,981	2,032,399
Direct Support/Indirect Costs	7300-7399	(432,464)	0	(432,464)	0	(432,464)
<b>TOTAL EXPENDITURES</b>		216,905,516	(7,097,205)	209,808,311	4,191,952	214,000,263
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		(16,916,771)	5,609,417	(11,307,354)	956,738	(10,350,617)
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
a) In	8910-8929	3,766,000	111,000	3,877,000	114,330	3,991,330
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		3,766,000	111,000	3,877,000	114,330	3,991,330
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		(13,150,771)	5,720,417	(7,430,354)	1,071,068	(6,359,287)
<b>Beginning Fund Balance</b>		77,519,703		64,368,932		56,938,578
<b>Ending Fund Balance</b>		64,368,932		56,938,578		50,579,291
<b>Components of Fund Balance:</b>						
<b>a) Nonspendable</b>						
Revolving Cash		25,200		25,200		25,200
Stores		273,028		273,028		273,028
Prepaid Expenditures		1,607,064		1,607,064		1,607,064
<b>b) Restricted</b>						
<b>c) Committed</b>						
STRS & PERS volatility		4,000,000		4,000,000		4,000,000
Enrollment & Attendance volatility		5,000,000		5,000,000		5,000,000
Transitional Kindergarten implementation		1,500,000		1,500,000		1,500,000
Unexpected/Increased costs related to Special Ed		4,000,000		4,000,000		4,000,000
Information Technology Infrastructure		2,000,000		2,000,000		2,000,000
Electric Vehicle Infrastructure		2,000,000		2,000,000		2,000,000
Safety Repairs		5,000,000		5,000,000		5,000,000
<b>d) Assigned</b>						
Additional 2% Reserves per Board Policy		4,338,110		4,196,166		4,280,005
Board Reserve - 2018-19 One-time Funds		1,801,319		1,801,319		1,801,319
ERATE Carryover		2,178,185		2,178,185		2,178,185
Fair Market Value of Cash		0		0		0
Site Allocations Carryover		0		0		0
<b>e) Unassigned/Unappropriated</b>						
3% Required Reserve		6,507,165		6,294,249		6,420,008
<b>Unappropriated Fund Balance</b>		6,626,070		4,566,169		2,887,875

Budget, July 1  
Budget 2024-25

**Technical Review Checks**

Phase - All

Display - All Technical Checks

Chico Unified

Butte County

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

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

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

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



<b>INTRAID-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>

## **SUPPLEMENTAL CHECKS**

<b>CB-BALANCE-ABOVE-MIN - (Warning)</b> - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<b><u>Passed</u></b>
<b>CB-BUDGET-CERTIFY - (Fatal)</b> - In Form CB, the district checked the box relating to the required budget certifications.	<b><u>Passed</u></b>
<b>CS-EXPLANATIONS - (Fatal)</b> - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<b><u>Passed</u></b>
<b>CS-YES-NO - (Fatal)</b> - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<b><u>Passed</u></b>

## **EXPORT VALIDATION CHECKS**

<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form A) must be provided.	<b><u>Passed</u></b>
<b>BUDGET-CERT-PROVIDE - (Fatal)</b> - Budget Certification (Form CB) must be provided.	<b><u>Passed</u></b>
<b>CASHFLOW-PROVIDE - (Warning)</b> - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<b><u>Exception</u></b>

<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CS) has been provided.	<b><u>Passed</u></b>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.	<b><u>Passed</u></b>
<b>MYP-PROVIDE - (Warning)</b> - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<b><u>Exception</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>
<b>WK-COMP-CERT-PROVIDE - (Fatal)</b> - Workers' Compensation Certification (Form CC) must be provided.	<b><u>Passed</u></b>